



# THE FORT ST. GEORGE GAZETTE

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## Part 3.—Notifications by Government

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### PUBLIC DEPARTMENT.

#### LEAVE.

Fort St. George, June 2, 1923.

No. 201.—In pursuance of Notification No. 327, dated 21st October 1921, published on page 1165 of Part I of the Fort St. George Gazette, dated the 14th October 1921, Mr. R. F. H. L. Ogilby, I.C.S., privilege leave for one month and six days, leave on arrears pay for six months and twenty-four days and leave on half average pay for nine months and six days in continuation thereof.

2. Mr. Ogilby's retirement from the Indian Civil Service will take effect from the 22nd April 1923.

#### PROMOPTION.

Fort St. George, June 1, 1923.

No. 192.—The following acting promotion is ordered:—

Mr. H. B. C. Bolly, I.C.S., District and Sessions Judge, Madras, is set on District and Sessions Judge, first grade, from 2nd March 1923 and until further orders.

#### NOTIFICATIONS.

Fort St. George, May 8, 1923.

(G.O. No. 479, Police).

No. 191.—The following amendments will be made to rules 24, 25, 26 and 27 of the Indian Civil Service Manual:—

Rule 24.—In the table appearing under this rule for the words "Law of Evidence—200 to"

under First or Lower Standard, substitute the following:—

"To 2 Law of Evidence [which includes 200 to 201]"

Rule 25.—In "Divisions B and C" appearing in the first list of paragraph 2 add "Divisions B, C and D".

2. Add the last paragraph.

3. In G.O. No. 445, Law (General), dated 15th February 1923, in the list of Government Officers specified at the foot of this rule.

Rule 26.—In "Divisions B and C" in Rule 2 add "Divisions B, C and D".

Rule 27.—In "Divisions B and C of the Lower and Higher Standards, respectively" in Rule 2 and 3, add "Divisions B, C and D of the Lower Standard, and Divisions B and C of the Higher Standard".

4. At the following at the end of "Division B—Lower Standard" and above "Division B—Higher Standard" in this rule:—

Division B—Lower Standard.

Grand Act of Revenue General in Council.

Year .. .. . Number .. .. . Value .. .. . The 1st of the Indian Act—1917

#### NOTES.

1. In the Evidence Act by our II and III of the Commission.

2. In the Evidence Act by Evidence for the Evidence and the Evidence for the Evidence.



1. As the accounts are purely personal the credit outstanding in the account of each person may only be utilized for the benefit of that person. When ever any member of an officer's family does so, it is to the benefit of the fund under the Passage Pay Regulations, and the account should be closed by noting the word "Closed" and the person (thereafter as there is in Form A. The balance, if any, on the account of a member of an officer's family when it is closed may not be transferred to the account of the officer or to any other member of his family. When the officer himself moves he is eligible to the benefit of the Fund, the whole or of accounts of that officer and of his family should also be closed after due time has been given for advantage to be taken of the benefit permissible under Regulations 7 and 12. Any credit outstanding in the account lapses.

2. The application for passage or passages will be made by the officer in Form B. If the officer is entitled (having due regard to the balance in the account of the person for whom the passage is claimed and to the provisions of Regulation 6) to the use of the passage application for, an authority in Form C will be issued to the officer. Form C will be printed in two folds, of which one should be kept as an office copy. The forms will be retained separately for each year and bound in books of convenient size. As these forms furnish authority for payment, they should be carefully kept and a check and key in charge of the Superintendent, General Audit Department.

3. On receipt of the above authority, the officer will forward it to the Steamship Company or the Agent through whom he wishes to engage the passage or passages. On engaging the passage or passages, the officer will give the Steamship Company or the Agent through whom the passage or passages are engaged a receipt in Form D. If the passage is engaged through a passenger Agent, that Agent will send the authority in Form C and the receipt in Form D to the Steamship Company or the Agent of that Company with whom the passage is booked. In receipt of all passages, whether booked direct or through an Agent, the Steamship Company or the Agent of that Company will then present a bill to the Audit Office concerned for payment, and will send the authority in Form C along with the bill, explaining the difference, if any, between the claim and the authority.

10. The Steamship Companies or the Agents of that Company will present weekly consolidated bills to each Audit Office for payment, showing—

- (1) The name of the Steamship and also of the Agent, if any, through whom the passage was booked.
- (2) The nature of ports between which the passage or passages are engaged (including the journey by land between port and port, if any, covered by the Steamship Company ticket).
- (3) Date of engagement.
- (4) Date of sailing.
- (5) Cost of passage, single or return, in sterling for each person respectively, viz., for the officer, his wife and each child (with names of wife and children and age and sex of each child).
- (6) Amount in sterling, if any, paid by the officer himself on account over the amount authorized in Form C.
- (7) Balance claimed on sterling.
- (8) Equivalent of (7) above in rupees.
- (9) Date of exchange engaged.
- (10) Net amount claimed in rupees.

The rate of exchange at which sterling rupees will be converted into rupees will be the opening selling rate of Deccan Duffie Co. London quoted on the

morning of the first working day of each week. The weekly bill sent to the Audit Office will be supported by a copy of the daily quotations statement issued either by one of the leading Exchange Banks or by a reputable firm of Exchange Brokers.

11. If a claim is presented by a Steamship Company or by the Agent of that Company is not correct in order, and is supported by the authority in Form C and the daily quotation statement referred to above, payment will be made direct to the Company, or to the Agent of that Company, information being at the same time sent to the officer in Form E. If the officer has left India, the information will be sent to him to his home address, if that be known, or otherwise in his case, at the High Commissioner. The amount shown paid to the Steamship Company or to the Agent of that Company in rupees will be debited to "General Passage Fund," while the sterling value of the payment made on account of such passage will be entered in the column "Amount claimed and not yet paid" under the heading connected in the Personal Passage Accounts.

Notes.—The accounts are of the Steamship Companies and of agents of those companies. Their bills for passages booked will be paid by the Audit Office, supported by copies of consolidated bills to the General Fund of India which can be made in accordance with the Local Fund Rules or the Bank account of the Fund.

12. The above instruction will cover mainly which the Steamship Company issues its bills on payment in India (a through either to London including a railway journey from a continental port to London. In case, however, the officer obtains a passage to a continental port and makes his own arrangements for the railway journey from there to London, a certificate in Form F will be furnished to the officer showing the maximum amount admissible for such railway journey under Regulations 8 and 12. Form F will be printed in two folds and will be similarly numbered like Form C under paragraph 3 above. The certificate in Form F will be presented by the officer in support of his claim for the railway journey in the High Commissioner.

13. An application for a passage may be made to the High Commissioner. Such application must be accompanied by a certificate from the Audit Office concerned in India stating the amount in the General Passage Fund at credit of such passage for whom a passage is to be taken. This certificate will be forwarded by the Audit Office in Form CC to the officer who should send for it in sufficient time before he wishes to apply to the High Commissioner. On receipt of an application supported by a certificate in Form CC, the High Commissioner will be responsible for furnishing the applicant with the necessary certificate stating the maximum cost of the passage which may be engaged for such person at the charge of the General Passage Fund, for furnishing a duplicate copy of this certificate to the Audit Office concerned in India, for making payments to the Steamship Company or to the Agent of that Company for the cost of the passage, for forwarding the same to the officer concerned, and also for discharging of and paying the claim, if any, for the same partly to India. The High Commissioner will also send to the Audit Office concerned in India a copy of any instructions received by him from the officer as to the non-attendance of the certificate issued by the High Commissioner or the non-attendance of a passage engaged for such certificate.

14. All payments made by the High Commissioner in respect of passages or of railway fares will be passed on by him through the Government of India in India for final report in the General Passage Fund Account, and also in the Personal Passage Accounts. In the latter the actual payments only need be recorded and directed in paragraph 11 above.

In the former all payments will be recorded in copies, the sterling payment being accounted for at the earliest rate of exchange as determined in accordance with the provisions of article 345 of the Account Code. The unconverted gain by exchange will be taken to the deposit fund. "Exchanges on Remittance Accounts" and will be carried on the debit side under that head which will be dealt with in accordance with article 347 (a) of the Account Code.

None of the Remittance Account will show the detailed of the entries paid for such as not separately denominated between payments for postage and expenses for salaries, and will also contain in connection with debits an account of payments for postage the name of the Steamship Company and the Agent (if any employed) and of the amount.

15. A register of Receipts and Payments will be maintained in Form D. In this register under the head "Actual payments" there will be 14 columns for the 14 months from the 1st of the current year to the 1st of the succeeding year and one column for adjustments made in March First Accounts of the current year.

This register will be opened afresh each year and a space should be left at the beginning in which can be recorded any variation recorded in the preceding year and not noted on by the end of May in the current year.

16. As soon as an authority in Form C is issued, as a duplicate copy of such authority issued, by the High Commissioner at receipt, entries will be made in columns 1 to 4 of B. The entry in column 1 will be first the name of the officer and next the names of the members of his family for whom the request is made.

If information is received direct or through the High Commissioner as to the non-fulfilment of an authority in Form C for consideration of a passage engaged, the fact shall be clearly stated in the register against the entries concerned and also in the remarks column of the Personal Passage Account.

If information is received from an officer as to the non-fulfilment of a passage the cost of which has been paid to the Steamship Company or to the Agents of that Company, the Audit Office will forthwith apply to the Steamship Company or to the Agents of that Company for a refund and will watch that the amount refunded due is debited by the Steamship Company or by the Agents of that Company from their next week's bill.

17. When a payment is made to the Steamship Company or to the Agents of that Company the necessary entries will be made in columns 5, 6, 10, 11 and in the column for the month in which the advance or payment is made.

Payments made by the High Commissioner when made over through the Remittance Account will be similarly entered in this register, the "Actual payment in respect" being noted in the column for the month in which the transaction is recorded in Form D in the General Passage Fund Account and the month of the High Commissioner's account being noted in column 11 instead of the month number and date.

The officers claiming passages should be asked to indicate the date of embarkation for entry in column 5 of the register as soon as possible after embarkation.

18. Payments for passages, or for a railway journey, if any, should be entered in the Personal Passage Account from this register, each payment being made by the High Commissioner in his register. The posting of these payments in the Personal Passage Account is of the utmost importance, and it is one that they should be made correctly and without any delay.

19. The refunds, if any, referred to in Article under the last sub-paragraph of paragraph 14 above, and similar refunds appearing in the Remittance Account will be treated as minus payments, for the purpose of postings in the register of Receipts and Payments and the Personal Passage Account, and will be entered in the "General Passage Fund". In the month of such refunds appearing through the Remittance Account the conversion into rupees will be effected at the rate of exchange which was adopted in the statement of the original transaction in respect of which the refund is made, the post or loss by exchange being adjusted as in paragraph 14 above.

20. At the end of each month the postings in the Personal Passage Account pertaining to that month should be entered in a separate sheet which will be attached at the end of the register. The entries in this sheet will have to be agreed with the corresponding entries in column 9 of the register of Receipts and Payments.

21. The monthly progressive total of the entries in columns 12 to 24 of the register of Receipts and Payments will be carried over from page to page, so that the total of the last page, which also furnishes the total rupee payments debited in the General Passage Fund for each month, if any, of each year, the total will then be entered below the total of entries struck off in the last page of the register in Form D and three two grand totals will be agreed every month with the Audit Office under the initials of the Superintendent, Head Department. A balance should be struck at the end of the year and agreed with the corresponding ledger balance.

22. Every transaction in Form C is entered during the month of April. May will be the month in which the entries will have to be entered in the month of the month, provided in paragraph 16, and monthly the grand total of entries "Actual payments" for the month of May will have to be brought together from both registers and set below the grand total of entries on the last page of the register in Form D, for the purpose of the reconciliation provided in paragraph 19.

23. When an officer is transferred outside his own unit, a copy of his authority, and of his family members should be forwarded to the new Audit Office concerned along with the necessary certificate. The date up to which recovery of account of Passage Fund has been effected should be noted on the last page certificate.

24. If an authority in Form C, CO or F has been issued and the officer is transferred to another unit, a copy of such authority should be sent to the new Audit Office, and the fact of having done so should be noted against the register of Receipts and Payments against the officer or entries concerned. The new Audit Office will enter such authorities in his register of Receipts and Payments including in the remarks column the name of the Audit Office who actually issued the authority. No further payments will be made or adjusted against such authorities by the Audit Office who actually issued the authority. He will only pass on to the new Audit Office for necessary action in accordance with the above instructions all further claims for payments or claims appearing in the Remittance Account or other information received in connection with such authorities. If a claim for payment referred by a Steamship Company or by the Agents of that Company is passed on to the new Audit Office in accordance with the instructions, the fact of having done so should also be indicated in the Steamship Company or to the Agents of that Company or otherwise.

25. When an officer proceeds on leave out of Area within the monthly amount of passage pay drawn by the officer out of the recovery of account of sub-subsistence in the Passage Fund should be noted in the last page certificate.



## FORM CC.

Certified that the following amounts in the General Voyage Fund are of credit of each person for whom the same are of ———— service is entitled to half a passage ————

	Amount of credit
Self .. .. .	£ .. .. .
Wife .. .. .	£ .. .. .
Child (name) .. .. .	£ .. .. .
Child (name, age and sex) .. .. .	£ .. .. .
Total .. .. .	£ .. .. .

Accountant-General,

Station .. .. .

Date .. .. .

## FORM C.

With reference to his receipt, dated .. .. .  
 furnished to .. .. .  
 Mr. .. .. . is informed that the payment on account of the cost of the following passage has been made to .. .. .  
 (Cost of the Malakoff Company or the Agents of the Company) .. .. .  
 The personal passage amount of the .. .. .  
 has been debited with the .. .. .

which represents the cost as defined in Regulation 2 (d) of Schedule IV of the Superior Civil Service (Regulation of Pay and Pension) Rules, 1914, subject to the limit prescribed in Regulation 1. ————

Single	Double	Amount	Passage	Between
Self .. .. .	£ .. .. .	£ .. .. .	£ .. .. .	£ .. .. .
Wife .. .. .	£ .. .. .	£ .. .. .	£ .. .. .	£ .. .. .
For child (name) .. .. .	£ .. .. .	£ .. .. .	£ .. .. .	£ .. .. .
For child (name) .. .. .	£ .. .. .	£ .. .. .	£ .. .. .	£ .. .. .

Accountant-General,

Station .. .. .

Date .. .. .

## FORM D.

With reference to form issued under my No. .. .. . dated .. .. .  
 Mr. .. .. . is informed that, within the amounts noted below, he is entitled to draw money from .. .. .  
 Regulation 2 and 12 of Schedule IV of Superior Civil Service (Regulation of Pay and Pension) Rules, 1914. ————

Single	Double	Amount	Passage	Between
Self .. .. .	£ .. .. .	£ .. .. .	£ .. .. .	£ .. .. .
Wife .. .. .	£ .. .. .	£ .. .. .	£ .. .. .	£ .. .. .
Child (name, age and sex) .. .. .	£ .. .. .	£ .. .. .	£ .. .. .	£ .. .. .

Accountant-General,

## FORM E.

German Customs Form.

(Circular of Customs and Excise No. 1)

for 1914-15.

Book number.	Amount payable in rupees.									
	April	May	June	July	August	September	October	November	December	January
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)
(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)
(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)
(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)
(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)
(78)	(79)	(80)	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)
(89)	(90)	(91)	(92)	(93)	(94)	(95)	(96)	(97)	(98)	(99)
(100)	(101)	(102)	(103)	(104)	(105)	(106)	(107)	(108)	(109)	(110)

## FORM F.

German Customs Form.

(Circular of Customs and Excise No. 1)

Sheet of 10 lines.	Credit to Foreign Fund.									
	April	May	June	July	August	September	October	November	December	January
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)
(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)
(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)
(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)
(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)
(78)	(79)	(80)	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)
(89)	(90)	(91)	(92)	(93)	(94)	(95)	(96)	(97)	(98)	(99)
(100)	(101)	(102)	(103)	(104)	(105)	(106)	(107)	(108)	(109)	(110)











Part I of the Fort St. George Gazette of the 26th April, as amended by Notification No. 407, dated the 23rd October 1915, published at page 1342 of the Part I of the Fort St. George Gazette, dated the 26th October 1915, and Notification, dated the 26th January 1917, published at page 146 of Part I of the Fort St. George Gazette, dated the 26th January 1917.

M. R. By. Elumbarayan Srinivasan Pillai Aranganal,  
—Magistrate in the district of North Arcot.

Fort St. George, June 5, 1925.

M. R. By. Madurai Subbarayanar } Deputies in  
M. R. By. Desayagaya Sathu } the District  
Sathu Sathu. } of Madurai.

Fort St. George, May 29, 1925.

No. 340.—Under section 13 of the Code of Criminal Procedure, 1898, the undersigned officers in the districts specified opposite their names are authorized to take down the names of persons with their own hand in the English language:—

Mr. Mahomed Hashim-ud-Din, I.C.B., Sub-Magistrate and Naib Magistrate, in the district of Coimbatore.

Fort St. George, June 2, 1925.

Mr. C. P. V. Wilkins, I.C.B., Special Assistant Agent and Sub-division Magistrate in the district of Yercaud.

No. 340.—Under section 13 of the Code of Criminal Procedure, 1898, the undersigned officers in the districts specified opposite to their names are appointed to be Magistrates of the second class; and, under section 20, they are invested with all the powers provided in the fourth schedule as powers which the Government may confer on a Magistrate of that class except the power to record statements and question under section 144, authorize the detention of accused persons in the custody of the Police under section 147 and to detain as to first offenders under section 221:—

M. R. By. T. Venkata Krishnaswamy, Sub-Magistrate in the district of Bellary.

M. R. By. P. Devan Kappaswami Appayya, Sub-Magistrate in the district of South Arcot.

No. 341.—Under section 13 of the Code of Criminal Procedure, 1898, the undersigned officer, in the district specified opposite to his name, is appointed to be a Magistrate of the second class and, under section 20, he is invested with all the powers specified in the fourth schedule as powers which the Government may confer on a Magistrate of that class except the power to record statements and question under section 144:—

M. R. By. Desayagaya Sathu, Sub-Magistrate in the district of Coimbatore.

No. 342.—Under section 11 of the Code of Criminal Procedure, 1898, the undersigned officer is empowered to accept appeals from the sentences of second and third class Magistrates:—

M. R. By. Vaidyanathapuram Rameswami Sathu Aranganal, Sub-Magistrate in the district of Madurai.

Fort St. George, June 5, 1925.

No. 343.—Under section 14 of the Criminal Procedure, 1898, the Government is pleased to appoint Khana Subbarayan Subbarayan as a Special Magistrate for the area comprised within the jurisdiction of the Town of Madurai in the district

of Tiruchirappalli, and to confer on him all the ordinary powers of a Magistrate of the first class, and further to direct under section 13 of the Code that he shall exercise those powers as a member of the Bench of Magistrates established for the area.

#### ERRATA.

Fort St. George, June 1, 1925.

In the notification published at page 846 of the Fort St. George Gazette, dated 18th May 1925, relating to the acquisition of land for the provision of houses for the A.D. Devadas of Yercaud village in the Chidambaram taluk:—

For "R.S. No. 471-1" belonging to Ramana-  
Gum Pillai, read "R.S. No. 371-1"

For "R.S. No. 286-1" belonging to Subbarayan Pillai and Ninnethan, read "R.S. No. 284-1"

Fort St. George, June 2, 1925.

In Law (General) Department Notification No. 324, dated the 10th May 1925, published at page 846 of Part I of the Fort St. George Gazette, dated the 26th May 1925, for the name "M. R. By. Sathu Subbarayan Sathu" read "M. R. By. Sathu Subbarayan Sathu".

#### NOTIFICATION.

Fort St. George, May 22, 1925.

No. 344.—The following draft of amendments which the Local Government in exercise of the powers conferred on them by section 1 of the Indian Petroleum Act, 1907 (VIII of 1907) with the previous sanction of the Government-General in Council propose to make in the rules for regulating the importation, possession and transport of petroleum in the Presidency of Madras (revised with Notification No. 445, dated 26th July 1923, published in Part I of the Fort St. George Gazette, dated 26th July 1923, in published as required by a notification (1) of section 26 of the said Act, for the information of persons likely to be affected thereby:—

1. The draft amendment will be taken into consideration on or after the 15th July 1925 and any objections or suggestions with regard thereto received by the undersigned before that date will be duly considered:—

#### DRAFT AMENDMENTS.

In part II of the said rules, the following amendments shall be made, namely:—

(1) In chapter I—(a) for rule 8, the following rule shall be substituted, namely:—

"8. Every tank or other receptacle for the storage of petroleum in bulk shall be effectively marked to the ground on each side and the roof of each tank or receptacle shall be effectively covered with each of its sides."

(2) Rules 7 and 8 shall be cancelled.

(3) In rule 5 of chapter V for the figures "1" the figures "2 and 3" shall be substituted.

V. T. KRISHNAMACHARIYAR,  
Secretary to Government.

#### (Registration.)

#### NOTIFICATION.

Fort St. George, June 4, 1925.

[R.O. No. 343, Law (Registration)]

No. 345.—Under the provision of section 5 (3) of the Indian Registration Act, XVI of 1908, the



1918, Part I, as modified by subsequent notifications, shall be attended as follows:—

1. *Subsists* the following for the existing rules I (15), (16), III (1) (a), VI and XXI.

I. (15) "Wholesale sale" means the sale of any quantity of opium exceeding one tola or of intoxicating drugs other than those used for smoking, containing more than one tola of opium by a licensed dealer in opium for medicinal purposes. The common limit of sale by wholesale will be—

Such quantities of opium or preparations thereof as may be delivered by the Surgeon-General with the Government of Madras to be equivalent to (a) 120 grains of morphia in the case of opium in approved post-offices residing in the Madras Presidency or in adjoining Indian States and to such persons in Indian States as may be specially authorized or permitted by competent authority to hold quantities exceeding the retail limit, and (b) 240 grains in the case of opium to recognized medical institutions in the Madras Presidency and in adjoining Indian States and to licensed chemists in those States.

The Commissioner may, however, permit sales in excess of these limits in special cases.

(16) "Retail sale" means the sale of any quantity—

(i) in the ordinary areas in the Presidency of opium not exceeding one tola or of intoxicating drugs other than those used for smoking, containing not more than one tola of opium, and

(ii) in the Agencies of Ganjam, Vizagapatnam and Godavari any quantity of opium up to such limit not exceeding six tolas or of intoxicating drugs other than those used for smoking containing opium up to such limit not exceeding six tolas as the Commissioner may from time to time prescribe.

III. (1) (a).—Any person may have in his possession—

(i) in the Agencies of Ganjam, Vizagapatnam and Godavari any quantity of opium up to such limit not exceeding six tolas or any quantity of intoxicating drugs other than those used for smoking containing opium up to such limit not exceeding six tolas as the Commissioner may from time to time prescribe;

(ii) in the ordinary areas in the Presidency any quantity of opium not exceeding one tola or intoxicating drugs other than those used for smoking containing not more than one tola of opium.

VI. Any licensed chemist may have in his possession for purposes of retail sale any quantity of opium not exceeding one tola, or intoxicating drugs other than those used for smoking containing not more than one tola of opium.

XI. A licensed vendor may sell by retail at any time to any person

(i) in the ordinary areas in the Presidency any quantity of opium not exceeding one tola or intoxicating drugs other than those used for smoking, containing not more than one tola of opium;

(ii) in the Agencies of Ganjam, Vizagapatnam and Godavari any quantity of opium up to such limit not exceeding six tolas or intoxicating drugs other than those used for smoking, containing opium up to such limit not exceeding six tolas as the Commissioner may from time to time prescribe.

II. *Insert* the following as a new rule VII—

A.— VII-A. Every bottle or package containing intoxicating drugs shall be marked with the percentage or proportion or amount of opium contained in the intoxicating drugs.

35. 122.—In exercise of the powers conferred by sections 5 and 12 of the Opium Act, 1878, the Government (Ministry of Education) direct that the Morphia rules published in Notification No. 2, dated 26th July 1918, published on pages 766-770 of the *Port St. George Gazette*, dated 10th July 1918, Part I, as modified by subsequent notifications, shall be attended as follows:—

I. *Subsists* the following for the existing rules 5 and 21 (2) :—

4. An approved practitioner may possess for his use in his practice but not for sale morphia drugs containing not more than 120 grains of morphia or active principles of morphia in the aggregate; provided that the Collector may, by special order, authorize any such practitioner to possess an amount of any larger quantity.

24. (3) An officer empowered in this behalf by the Chief Officer Authority may grant to any person a chemist's license, permitting him to manufacture, possess, and subject to the provisions of rule 20, to sell morphia drugs; provided that such license shall not authorize such chemist to possess morphia drugs containing more than 4 oz. of morphia or active principles of morphia in the aggregate.

11. *Insert* the following as a new rule 19-A :—  
19-A. Every bottle or package containing morphia drugs shall be marked with the percentage or proportion or amount of morphia or active principles of morphia contained in the drugs.

#### ACQUISITION OF LANDS.

*Port St. George, June 3, 1925.*

Whereas it appears to Government that the lands specified below are needed for a public purpose, to wit, for the improvement of the back Satta Angulo of Nalabera village, notice to that effect is hereby given in all places it may concern in accordance with the provisions of section 4, sub-section (1) of the Land Acquisition Act, 1894, as amended by Act XXXVIII of 1925. The Governor in Council hereby authorizes the Tahsildar, Shikhar, and he subordinates to execute the powers conferred by section 4, sub-section (2) of the Act and appoints the Tahsildar, Shikhar, under section 8, clause (a), to perform the functions of a Collector under the Act.

Sanjay Sahay, Shikhar taluk,  
Belland village.

Government, Act 3 No. 18-A	..	..	100
Government, Act 3 No. 18-A	..	..	3 47
Government, Act 3 No. 18-A	..	..	0 26
Total	..	..	103

Whereas it appears to the Government that the lands mentioned below are required for a public purpose, to wit, for the Virudhachari-Tankal Railway, notice to that effect is hereby given in all places it may concern in accordance with the provisions of section 4 (1) of the Land Acquisition Act 1894, as amended by Land Acquisition Act XXXVIII of







[illegible]



of on the expiration of fifteen days after the publication of the notice under sub-section (1) of section 2 of the Act.

Swachh Karam, Bharat, Karmayog taluk,  
Hassan district.

[illegible]

Ref. St. George, May 27, 1944

[illegible]

Trehanpur, District, Trehanpur taluk,  
Vaidhyanathan village.

[illegible][illegible][illegible]



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Det. 2. No 143b, belonging to path No 101  
(Special Taxation, bounded on the north by S  
No 101/1, on the S. No 110 and 111, on the west by  
S. No 111/1, and by Rajapattin village) 140  
Total 1344

E. W. LUGHE,  
Second Secretary to Government.

## DEVELOPMENT DEPARTMENT.

### LEAVE.

*Fort St. George, May 27, 1935.*

No. 143.—M.R. Raj. Rao Sahib C. S. Ramaswami  
Ayyar Ayyar, Acting Papermill, Government  
Industrial Institute, Madras, leave on average pay  
for one month and fifteen days from the date of  
release.

### APPOINTMENT.

No. 104.—M.R. Raj. Rao Sahib C. S. Ramaswami  
Ayyar Ayyar, Assistant to the Government Economic  
Botanist, in charge of the Adilabad Paddy  
breeding station, to be Assistant Economic Botanist,  
Paddy-breeding station.

### NOTIFICATIONS.

*Fort St. George, May 28, 1935.*

No. 144.—Under the provisions of section 1 of the  
Madras Cattle Diseases Act, 1926, the Government,  
Ministry of Development, hereby direct that the  
provisions of the aforesaid Act shall be put into  
force in the village of Kanneri in Kottai taluk,  
Sivakasi division of the Madurai district, from 28th  
June 1935 to 28th June 1935.

*Fort St. George, June 1, 1935.*

No. 145.—Under the provisions of section 1 of the  
Madras Cattle Diseases Act, 1926, the Government,  
Ministry of Development, hereby direct that the  
provisions of the aforesaid Act shall be put into  
force in the whole of the Madhavapur taluk, Kottai  
division, including the four villages of Alankudi,  
Ludiyala, Siddhapali and Rajapattin in which the  
Act has already been put into force, for a period of  
three months from the date of the publication of  
the notification in the *Fort St. George Gazette*.

No. 146.—Under the provisions of section 1 of the  
Madras Cattle Diseases Act, 1926, the Government,  
Ministry of Development, hereby direct that the  
provisions of the aforesaid Act shall be put into  
force in the whole of the Madhavapur taluk, Kottai  
division, for a period of three months from the date of  
the publication of the notification in the *Fort St. George  
Gazette*.

*Fort St. George, June 2, 1935.*

(G.O. No. 100, Development).

No. 147.—Whereas it is shown in the notification  
of the Local Government that the work of sheeping,  
tending and drying paddy in rice fields in the  
Tamil Nadu of Madras is seasonally important, the  
Local Government, by virtue of the powers conferred  
on them by subsection (1) of section 1 of the  
Indian Poultry Act, 1911, as amended by Act II  
of 1923 and IX of 1924, are pleased to exempt the  
said work, viz., of sheeping, tending and drying  
paddy in rice fields from the operation of section (1)  
of the said section (1) of section 12 of the said Act.

The exemption will be subject to the condition  
that notice of the substituted holiday shall be sent  
to the Inspector of Poultry not later than the day  
on which no work is done.

*Fort St. George, June 3, 1935.*

(G.O. No. 111, Development).

No. 148.—In exercise of the powers conferred by  
section 2, clause (a) of the Agricultural Pests and  
Diseases Act, 1919, the Government, Ministry of  
Development, hereby declare that the plant known as  
"water hyacinth" is a "noxious weed". Under  
section 2, clauses (1) and (2) of the Act, the Govern-  
ment (Ministry of Development) prohibit the trans-  
port of this weed from one village to another or its  
transplantation from one water source or navigable  
to another in the taluk of Lalgudi in the Tenkasi  
Taluk district and direct that the weed whenever  
found in the said taluk be killed.

No. 149.—In exercise of the powers conferred by  
section 21, clause (a) of the Madras Agricultural  
Pests and Diseases Act, 1919, the Government  
(Ministry of Development) hereby declare that in  
respect of the plant known as "water hyacinth" the  
word "plant" shall include the "seed of the  
plant".

No. 150.—In connection with the destruction  
of the water hyacinth in the taluk of Lalgudi in the  
Tenkasi Taluk district the following are appointed  
inspecting officers under section 15 of the Madras  
Agricultural Pests and Diseases Act III of 1919:—  
Barnett Inspectors, Minor Irrigation Officers,  
Superintendents and Officers of the Public Works and  
Local Fund Departments.

(2) Under section 21 (2) of the aforesaid Act, the  
Government (Ministry of Development) are pleased  
to direct that appeals under section 6 of the Act  
shall be to the Tahsildar or Deputy Tahsildar in  
independent charge having jurisdiction over the  
water sources or premises concerned.

*Fort St. George, June 4, 1935.*

No. 151.—The Government in Council declare under  
section 4 of the Madras Forest Act V of 1925, that it  
is proposed to constitute the area described in the  
schedule below a reserved forest under the Act:—

### SCHEDULE.

Salem district, Thangar taluk

[Name of block, Forest locality—area, 5.50 acres (including  
the enclosure)]

### Boundaries.

Block—Starting from corner No. 1 which is situated at S. B.  
Lakshmi of the north-west corner of S. B. No. 17  
of Pongalur village, the area runs for 100 feet to corner No. 2  
with a bearing of 70° 15' N. from any line to corner No. 2  
on the north side or S. B. No. 17 with a bearing of 70° 15' N.  
from the 100 feet to corner No. 3 with a bearing of 100° 15' N.  
from the 100 feet to corner No. 4 with a bearing of 100° 15' N.  
from the 100 feet to corner No. 5 with a bearing of 100° 15' N.  
from the 100 feet to corner No. 6 with a bearing of 100° 15' N.  
from the 100 feet to corner No. 7 with a bearing of 100° 15' N.  
from the 100 feet to corner No. 8 with a bearing of 100° 15' N.  
from the 100 feet to corner No. 9 with a bearing of 100° 15' N.  
from the 100 feet to corner No. 10 with a bearing of 100° 15' N.  
from the 100 feet to corner No. 11 with a bearing of 100° 15' N.  
from the 100 feet to corner No. 12 with a bearing of 100° 15' N.  
from the 100 feet to corner No. 13 with a bearing of 100° 15' N.  
from the 100 feet to corner No. 14 with a bearing of 100° 15' N.  
from the 100 feet to corner No. 15 with a bearing of 100° 15' N.  
from the 100 feet to corner No. 16 with a bearing of 100° 15' N.  
from the 100 feet to corner No. 17 with a bearing of 100° 15' N.  
from the 100 feet to corner No. 18 with a bearing of 100° 15' N.  
from the 100 feet to corner No. 19 with a bearing of 100° 15' N.  
from the 100 feet to corner No. 20 with a bearing of 100° 15' N.  
from the 100 feet to corner No. 21 with a bearing of 100° 15' N.  
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from the 100 feet to corner No. 100 with a bearing of 100° 15' N.









[illegible]











# ഫാട്ട് സെൻറ് ജോർജ്ജ് ഗസറ്റ്

ഭാഗം I സപ്തകർഷകം

SUPPLEMENT TO PART I OF THE PORT ST. GEORGE GAZETTE.

JUNE 9, 1925.

നമ്പർ 22 ]

മുദ്രണം: ഫെബ്രുവരി ൧൯൨൫, 1925 ക്രമം ൧൦൦൦.

[പി. ൧, ൧൦]

## ഗവണ്മെൻ്റ് പരസ്യങ്ങളുടെ മലയാള തർജ്ജമ

## Malayalam Translations of Notifications by Government.

മാ ഡിപ്യൂട്ടി സെക്രട്ടറി,

(സെക്രട്ടറി)

പി. ന്യൂസ്.

സെക്രട്ടറി സെക്രട്ടറി, 1925 ജൂൺ 9-ാം തീയതി  
[പി. ൧, നമ്പർ 2217, ഫെബ്രുവരി ൧൦ (സെക്രട്ടറി)].

നമ്പർ 248, കിരീടത്തിൽ ഡിപ്യൂട്ടി, മാ  
ഡിപ്യൂട്ടി സെക്രട്ടറി സെക്രട്ടറി, 1925 ജൂൺ 9-ാം തീയതി  
[പി. ൧, നമ്പർ 2217, ഫെബ്രുവരി ൧൦ (സെക്രട്ടറി)].  
നമ്പർ 248, കിരീടത്തിൽ ഡിപ്യൂട്ടി, മാ  
ഡിപ്യൂട്ടി സെക്രട്ടറി സെക്രട്ടറി, 1925 ജൂൺ 9-ാം തീയതി  
[പി. ൧, നമ്പർ 2217, ഫെബ്രുവരി ൧൦ (സെക്രട്ടറി)].

സെക്രട്ടറി സെക്രട്ടറി, 1925 ജൂൺ 9-ാം തീയതി  
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[പി. ൧, നമ്പർ 2217, ഫെബ്രുവരി ൧൦ (സെക്രട്ടറി)].

ഡി. ടി. മൂർത്തുപാലത്തിൽ,  
സെക്രട്ടറി സെക്രട്ടറി.

(A true translation)

O. SUGUMARAN,  
Acting Malayalam Translator to Government.



# THE FORT ST. GEORGE GAZETTE

*Published by Authority.*

No. 23.]

MADRAS, TUESDAY EVENING, JUNE 8, 1925.

[PART I, cont.]

## Part I-A.—Local Self-Government.

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### LOCAL SELF-GOVERNMENT DEPARTMENT.

#### LEAVE

*Fort St. George, June 8, 1925.*

No. 454.—*Mrs. Mary O'Brien Gordon, M.A.S.I., M.B.E., leave on average pay for one month with effect from the 23rd May 1925.*

No. 457.—*M.R. Hy. M. V. Tonnachal Appangar Aravind, District Board Engineer, Madras, leave on average pay for one month from or after 4th June 1925.*

#### EXTENSION OF LEAVE

No. 456.—*Mr. D. Daniel, District Board Engineer, Chingleput, extension of leave on average pay for one month in continuation of the leave already granted to him in G.O. No. 1945, L. & M., dated 21st April 1925.*

#### APPOINTMENTS

No. 455.—*Under section 1 (b) and 11 of the Madras District Municipalities Act, 1920, the Government appoint Mr. Charles James Clement Cole to be a Councillor of the Tamboreddy Municipal Council.*

No. 458.—*Mrs. E. B. Mahabun, M.A.S.I. (Land), M.A.S.I. (Eng.), M.A.S.I. (Elec.), M.A.S.I., is appointed to do the duties of Mrs. Mary O'Brien Gordon, M.A.S.I., M.B.E., in addition to her own during her absence of the latter on leave.*

No. 453.—*Under sub-section (2) of section 12 of the Madras District Municipalities Act, 1920, the Government appoint Mr. W. H. Marshall to be Chairman of the Palachi Municipal Council.*

A-1

### NOTIFICATIONS.

*Fort St. George, May 15, 1925.*  
(G.O. No. 3907, P.M.)

No. 452.—*Under the rules made 4th G.O. No. 1884, P.H., dated 26th August 1923, Municipal Councils have to submit two half-yearly progress reports, one in respect of schemes pending preparation or execution or sanctioned during the year, and the other in respect of executed schemes under execution. The Government consider that annual reports will suffice for the future and propose to amend the rules accordingly.*

2. The amended notification will be published in the Fort St. George Gazette.

### APPENDIX

#### NOTIFICATIONS

The following draft of amendments which the Government propose to make in the rules made under the Madras Town-Planning Act, 1923 and published in Notification No. 720 on page 381-388 of Part I-A of the Fort St. George Gazette, dated 21st August 1923, is hereby notified for general information under sub-section (3) of section 44 of the Madras Town-Planning Act, 1923. It will be further provided with after the lapse of six weeks from the date of publication of this notification—

#### Draft Amendments.

(1) The following shall be added to the rule 21 under the head "A Preparation of Schemes"—

"Every municipal council shall submit to the Local Government through the Director of Town-Planning not later than 1st May of every



Sanitary and Superintending Engineer in the Public Works Department, and that the Deputy Sanitary Engineer should be empowered to receive estimates of sanitary works up to Rs. 10,000 and the Sanitary Engineer up to Rs. 1,00,000. The rules will be revised on these lines and the amended draft provisions will be published in the Port St. George Gazette.

## APPENDIX.

## NOTIFICATION 1.

The following draft of certain amendments to the rules published with the notification of the Local Government in the L. & M. Department No. 65, dated 27th January 1920, as amended by notifications Nos. 1057, dated 16th November 1920 and 254, dated 12th September 1921, which it is proposed to make in exercise of the powers conferred by clause (2) of sub-section (2) of section 159 of the Madras Local Boards Act, 1920 (Madras Act XIV of 1920), is hereby published as required by clause (a) of section 300 of the said Act for the information of all persons likely to be affected thereby and notice is hereby given that the said draft will be taken into consideration after the expiry of six weeks from the date of the publication of this notification and that any objections or suggestions which may be received from any person with respect to the said draft before the period aforesaid will be considered by the Local Government:—

## Draft Amendment.

For rules 241 and 242 of the said rules the following shall be substituted, namely:—

241. Technical sanction shall be accorded as hereunder specified:—

Nature of works.	Cost of the work		Authority sanctioning services.
	Exceeding Rs.	Not exceeding Rs.	
(a) All kinds of sanitary works.	25	25	The Municipal Board.
(b) (a) All kinds of sanitary works other than works for the improvement of localities.	2,500	2,500	The District Board.
(b) Works for the improvement of localities.	2,500	10,000	The Deputy Sanitary Engineer.
(c) All kinds of sanitary works.	10,000	10,000	The District Board.
(d) All kinds of sanitary works.	1,00,000	1,00,000	The Sanitary Engineer, the Deputy Sanitary Engineer, or the Sanitary Engineer in charge of the Public Works Department.

242. The previous approval of the Director of Public Health shall be obtained only on the sanitary aspects of the scheme before technical sanction is accorded by the Deputy Sanitary Engineer, the Sanitary Engineer or the Government.

## NOTIFICATION II.

The following draft of certain rules which it is proposed to make in exercise of the powers conferred by clause (2) of sub-section (2) of section 300 of the Madras Local Municipalities Act, 1920 (Madras Act V of 1920), and in pursuance of the notification of the Local Government in the

Local Self-Government Department No. 508, dated 12th September 1923, is hereby published as required by clause (a) of section 305 of the said Act for the information of all persons likely to be affected thereby and notice is hereby given that the said draft will be taken into consideration after the expiry of six weeks from the date of the publication of this notification and that any objections or suggestions which may be received from any person with respect to the said draft before the period aforesaid will be considered by the Local Government.

## Draft Rules.

Rules as to the authorities who should accord sanction to estimates for sanitary works.

1. Technical sanction shall be accorded as hereunder specified:—

Nature of works.	Cost of works		Authority sanctioning services.
	Exceeding Rs.	Not exceeding Rs.	
(1) All kinds of works.	25	25	The Municipal Board.
(2) Do.	2,500	2,500	The Deputy Sanitary Engineer.
(3) Do.	10,000	1,00,000	The Sanitary Engineer.
(4) Do.	1,00,000	1,00,000	The Government, Public Works Department.

2. The previous approval of the Director of Public Health shall be obtained only on the sanitary aspects of the scheme before technical sanction is accorded by the Deputy Sanitary Engineer, the Sanitary Engineer or the Government.

## NOT ST. GEORGE, June 2, 1925.

25. 428.—Under section 40 (2) of the Madras Local Boards Act XIV of 1920, the Government hereby notify that, from and after the date of this notification, the lands mentioned below and measuring 48 cents, be the same a little more or less, in the Uppilipatti village, Palai taluk, Madras district, shall be excluded from the operation of the Local Boards Act:—

Madras district, Palai taluk, Uppilipatti village.

S. No. 494 B, bounded on the north by S. No. 46 and 47; east, south and west by S. No. 46.1 A.	70
S. No. 492 C, bounded on the north, east and west by S. No. 491.4; south by S. No. 51, 51.1 and 51.	48
Total.	118

26. 525.—Under section 40 (2) of the Madras Local Boards Act XIV of 1920, the Government direct that, from and after the date of this notification, the land described below measuring about 8 cents, be the same a little more or less, shall be withdrawn from the control of the local board.

South Kanara district, Chondapur taluk, Keshikawar village.

S. No. 391 S-2, bounded on the north & east by S. No. 292.2 A & 3 and on the south and west by S. No. 292.4	8
---	---



Wetlands, 7.8 km (100 ft) following to Ghats St. Francis, Durgam Cheruvu, Hyderabad Karnataka, Karnataka, western of Maharashtra
--

N. 642.—Under section 5 of the Land Acquisition Act, 1881, the Government hereby declare that the lands mentioned below and measuring 1922 acres, to be more or less, more or less, are needed for a public purpose, to wit, for the construction of a road connecting with No. 3 with Nipponia Gas market, and, under section 5 and 5A, the Government Director of Lands, Hyderabad, is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said lands. A plan of the lands is kept in the office of the Revenue Divisional Officer, Hyderabad, and may be inspected on any day between 10 a.m. and 5 p.m.

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*Staphylinus Pederzanius rufus*[illegible]





Board, M.P. By Adhikari Jagannathan Parithi Gura, s.s., has been declared to have been duly elected as President of the Ponnagur Taluk Board.

Under section 12 (3) of the Madras Local Boards Act, 1920, and under rule 2 (3) (5) of the rules for the election of Presidents and Vice-Presidents of Local Boards, M.P. By Dorayya Narayanasami Kasi Parithi Gura, s.s., has been declared to have been duly elected as Vice-President of the Ponnagur Taluk Board.

Under rule 4 of the rules for the election of members of District Boards by Taluk Boards the following members of the Ponnagur Taluk Board have been elected as members of the Vengalpet District Board:—

- (1) M.P. By. Chelkhan Venkata Sarga Rao Gura.
- (2) " S. Ram Srin Gura.
- (3) " Easwara Sarga Parthasa Rao Gura.
- (4) " Sargaji Nannamtham Pannala Gura.
- (5) Jeeva Shukh Mahomed Ali Sakka Sakib Bahadur.
- (6) M.P. By. Sarga Sankara Kinnja Das Gura.

H. MIR MURATULLA,  
Temporary President.

Ponnagur Taluk Board Office,  
25th May 1925.

Under section 28 of the Madras Local Boards Act, 1920, and under rule VI of the rules for the conduct of election of Presidents and Vice-Presidents of Local Boards, published in G.O. No. 1081, L. & M., dated the 5th June 1921, M.P. By K. M. Duraiswami Pragasam Avaraj is declared to have been duly elected as President of the Taluk Board, Tirukkalayar.

T. A. VAYACHANDYAR,  
Temporary President.

Tirukkalayar Taluk Board Office,  
25th May 1925.

Under rule 2 of the rules for the election of members of District Boards by Taluk Boards, the following gentlemen are declared to have been duly elected as members of the North Arcot District Board by the Tirupattur Taluk Board:—

- M.P. By. G. Venkatasami Chetti Gura.
- " E. C. Narayanasami Chettiar Avaraj.
- " C. Chinnai Suddi Gura.
- " K. A. Manikavasagam Sankalayar Avaraj.
- " M. Chinnai Suddi Gura.
- " M. V. Chinnai Suddi Avaraj.
- Jeeva N. Abdul Wahab Sakib Bahadur.

B. T. SUNDARACHANDRAN,  
President.

Tirupattur Taluk Board Office,  
25th May 1925.

M.P. By. Tera Chinnai Sankalayar Chetti is declared to have been duly elected as Commissioner under section 4, clause (3), of the District Municipalities Act V of 1908, and under rule 25 (a) of the rules for the conduct of elections of municipal commissioners, by the 15th Ward of Cannara Municipality. He will hold office up to 1st November 1927.

P. VENKATARAMAYYA,  
Pro-Chairman.

Cannara Municipal Office,  
25th May 1925.

#### ERRATUM.

In the notification No. 111 published on page 269 of Part I-A of the Port St. George Gazette, dated 18th May 1925, for 'Kinnai Suddi Kinnai Kinnai Kinnai Suddi' read 'Kinnai Suddi Kinnai Kinnai Kinnai Suddi'.

D. KUNHAB REDDI,  
President.

Kinnai Taluk Board Office,  
25th May 1925.



SUPPLEMENT TO PART I-A  
OF  
**THE FORT ST. GEORGE GAZETTE**

No. 333

MADRAS, TUESDAY EVENING, JUNE 3, 1925.

[Price, 4 annas]

**LOCAL SELF-GOVERNMENT DEPARTMENT.**

**NOTIFICATION.**

*Fort St. George, May 11, 1925 (G.O. No. 1993, L. 3-11).*

*Annual Report on the working of the Local Audit Department, Madras, 1923-24.*

**PART VI—LOCAL SELF-GOVERNMENT DEPARTMENT.**

**A. LOCAL AND MUNICIPAL.**

**(a) CORPORATION OF MADRAS.**

1. With reference to paragraph 2 of G.O. No. 281, Finance, dated 11th April 1924, the audit report on the accounts of the Corporation of Madras was forwarded to the President of the Corporation for transmission with replies to Government. The more important items in the audit report have been brought out in the appendix to this part.

**(b) DISTRICT MUNICIPALITIES.**

2. The accounts of all the District municipalities for the year 1923-24 were audited and audit reports issued to the chairmen of the councils to be returned with their replies.

*State of Accounts.*

3. The rule issued with G.O. No. 2412, L. & M., dated 5th December 1923, in regard to the dates for the completion of their accounts was not observed during the period under report by some municipalities notably Trichinopoly, Srirangam, Kumbakonam, Tirupattur, Pollachi, Madam, Anantapur and Berhampur, which were not ready for audit with their registers and accounts even after the date fixed. Such unpreparedness on the part of municipalities indicates that those responsible do not realize the importance of having their accounts completed on due dates and do not exercise proper supervision over their subordinate staff, whose duty it is to prepare the accounts and submit them for audit. A disregard of the orders of Government in this respect greatly interferes with the programme of audits of this department, and in some cases, entails unnecessary expenditure in the shape of travelling allowance to the audit staff for journeys performed. This point having been already commented upon by Government in their Order No. 2769, L. & M., dated 4th October 1924, on the report of the previous year, it is hoped that there will be no cause for complaint in future in this regard.

4. The general result of audit has been summarized in the individual audit reports as either satisfactory, fairly satisfactory or unsatisfactory. It is regrettable to note that out of 59 municipalities in the Presidency, the accounts of only 10 were

satisfactorily maintained. This shows a retrogression in the quality of the work as compared with the past year. The accounts of 54 municipalities were unsatisfactory, and of these, the municipalities

Salem.

Berhampur.

Rajahmundry.

Cuddalore.

Nellore.

\* Kanyakumari.

Tirunelveli.

Trichinopoly.

Vizianagaram.

noted in the margin continued to be so extensively for the last three years, while those noted below have been unsatisfactory successively from the year noted against each:—

Bejshavur (1918-19).      Visiavagram (1919-20).      Tiruvalur (1922-23).  
 Bezwada (1918-19).      Trichinopoly (1919-20).

#### Adverse Balances.

6. At the end of 1923-24, there were again instances in which the general account of some municipalities closed with a deficit balance under circumstances similar to those described in paragraph 41 of the consolidated Audit Report for the year 1922-23. It is regrettable to note that in several cases there were large liabilities outstanding in addition to an adverse balance, e.g.—

Name of municipality.	Adverse balance.			Liabilities outstanding.		
	Rs.	A.	P.	Rs.	A.	P.
Gudipattam .. .. .	1,332	9	0	7,146	0	0
Thirupattur .. .. .	8,564	0	0	12,945	0	0
Vaidyanthi .. .. .	714	0	0	19,691	0	0
Trichinopoly .. .. .	58,167	19	0	18,100	9	0
Kumbakonam .. .. .	21,908	0	9	8,333	7	0
Nagapattinam .. .. .	11,50	4	5	31,391	19	4
Seemangudi .. .. .	5,310	3	3	..	..	..

The Oudiyattam municipality has been working with a deficit balance both under the General Account and the Water and Drainage Tax Fund, ever since the introduction of the District Municipalities Act of 1920. The small deficit in the case of the Vaidyanthi municipality does not correctly represent the extent of its unsound financial position as it showed liabilities to remain outstanding to the extent of Rs. 19,691 on the 31st March 1924. The financial position of the Trichinopoly municipality has been very unsatisfactory during recent years and, during the year under review, in spite of an appropriation to the General Account of the entire balance of Rs. 59,037-7-8 under the Revenue Enterprise Account, the general fund of the municipality closed with a reverse balance of Rs. 58,167-10-0.

The Anakkavillam municipality was working with a reverse balance throughout the year except in March 1924. The municipalities of Pechilparam, Palai, Tinservally and Cannanore had also sometimes during the year minus balances which were met by diversions from ear-marked funds as in the case of other municipalities with adverse balances.

A deficit balance was averted by the Chirala, Tiruvannamalai, Mayavaram, Tanjore, Tiruvallur and Tinservally municipalities by not meeting their liabilities at the end of the year. The Tiruvannamalai municipality had an adverse balance of Rs. 6,114 on the 1st September 1924.

There was a deficit in the water and drainage tax fund of the Kumbakonam and Visiavagram municipalities, which was chiefly due to the loss of revenue caused by the delay in repairing meters and the failure to meter house connections and to the heavy outstanding bills of dues on account of excess consumption of water.

#### Delay in settling audit objections.

6. A large number of old objections was pending settlement in the case of the following municipalities:—

Name of municipality.	Year or years in which the objections made.	Number.	Name of municipality.	Year or years in which the objections made.	Number.
Anakkavilla ..	1918-20/2	1	Barbarampur ..	1919-20	4
	1920-21	11		1920-21/3	4
	1921-22	19		1921-22	41
	1922-23	28		1922-23	100
	Total ..	59		Total ..	149
Anakkavur ..	1922-23	15	Bezwada ..	1919-20/2	5
	1923-24/1	20		1920-21	5
	Total ..	35		1921-22	40
				1922-23	10
				1923-24/1	21
Idiary ..	1923-24	30		Total ..	177

\* Audit notes for the last three quarters of 1923-24 not received hence not included.

Name of municipality.	Year or years to which the statistics relate.	Number.	Name of municipality.	Year or years to which the statistics relate.	Number.
Calcutta ..	{ 1920-21 .. 8 1921-22 .. 10 1922-23 .. 28	46	Gwalior ..	{ 1921-22 .. 4 1922-23 .. 10 1923-24 .. 10	24
	Total ..	106		Total ..	24
Chitradurga ..	{ 1920-21/2 .. 1 1921-22/1 .. 6 1922-23 .. 33	40	Hampi ..	1922-23 ..	15
	Total ..	40	Karur ..	{ 1920-21/2 .. 1 1921-22/2 .. 6 1922-23 .. 21	28
Chidambaram ..	{ 1920-21 .. 1 1921-22 .. 3 1922-23 .. 6 1923-24* .. 15	25		Total ..	28
	Total ..	25	Kanchi ..	{ 1920-21/2 .. 1 1921-22 .. 18 1922-23 .. 41	60
Chennai ..	{ 1920-21 .. 0 1921-22 .. 91 1922-23 .. 69	160		Total ..	160
	Total ..	160	Kannur ..	{ 1924-25/1 .. 1 1925-26/2 .. 1 1926-27/2 .. 1 1927-28 .. 6 1928-29 .. 23 1929-30 .. 41	73
Coimbatore ..	{ 1920-21/2 .. 1 1921-22 .. 2 1922-23 .. 26 1923-24/1 .. 15	44		Total ..	73
	Total ..	44	Madurai ..	{ 1921-22 .. 19 1922-23 .. 69	88
Cuddalore ..	{ 1921-22 .. 4 1922-23 .. 24 1923-24/1 .. 64	92		Total ..	88
	Total ..	92	Malappuram ..	{ 1920-21 .. 1 1921-22 .. 7 1922-23 .. 14 1923-24/1 .. 4	26
Cuddalore ..	{ 1921-22 .. 8 1922-23 .. 15 1923-24 .. 10 1924-25 .. 34	67		Total ..	26
	Total ..	67	Mayavaram ..	{ 1920-21 .. 1 1921-22 .. 10 1922-23 .. 12	23
Dindigul ..	{ 1921-22 .. 13 1922-23 .. 10 1923-24/1 .. 11	34		Total ..	23
	Total ..	34	Nandyal ..	1922-23 ..	25
Dindigul ..	{ 1921-22 .. 5 1922-23 .. 10 1923-24/1 .. 22	37	Narasimhapur ..	{ 1921-22 .. 2 1922-23 .. 2 1923-24 .. 16	20
	Total ..	37		Total ..	20
Eluru ..	{ 1920-21 .. 14 1921-22 .. 13	27	Nellore ..	{ 1927-28/1 .. 2 1928-29/2 .. 1 1929-30/2 .. 1 1930-31 .. 23 1931-32 .. 25	52
	Total ..	27		Total ..	52
Gadag ..	{ 1920-21 .. 8 1921-22 .. 5 1922-23 .. 6 1923-24* .. 18	37			
	Total ..	37			

\* First time quarter.

Form of municipality.	Year or years in which the elections were held.	Number.	Form of municipality.	Year or years in which the elections were held.	Number.
Ongole .. .. .	{ 1920-21 .. .. .	2	Tadipatri .. .. .	{ 1921-22 .. .. .	26
	{ 1921-22 .. .. .	25		{ 1922-23 .. .. .	26
	{ 1922-23 .. .. .	25	Tanjore .. .. .	{ 1917-18 .. .. .	2
	{ Assistant Engineer's inspection notes.	2		{ 1919-20 .. .. .	2
	Total .. .. .	105		{ 1920-21 .. .. .	21
Ootacamund .. .. .	{ 1921-22 .. .. .	4		{ 1921-22 .. .. .	56
	{ 1922-23 .. .. .	2		{ 1922-23 .. .. .	70
	{ 1923-24 .. .. .	8		{ 1923-24 .. .. .	7
	Total .. .. .	14		Total .. .. .	153
Palacole .. .. .	{ 1920-21/2 .. .. .	1	Tenali .. .. .	{ 1921-22/2 .. .. .	4
	{ 1921-22 .. .. .	15		{ 1922-23/2 .. .. .	23
	{ 1922-23 .. .. .	13		{ 1923-24 .. .. .	6
	{ 1923-24 .. .. .	8		Total .. .. .	59
Paddiparthy .. .. .	{ 1920-21/2 .. .. .	4	Thiruvelli .. .. .	{ 1921-22 .. .. .	6
	{ 1921-22 .. .. .	4		{ 1922-23/1 .. .. .	10
	{ 1922-23 .. .. .	12		Total .. .. .	16
	{ 1923-24 .. .. .	22	Thirupattur .. .. .	{ 1922-23 .. .. .	17
Puduchalam .. .. .	{ 1920-21 .. .. .	67		{ 1923-24 .. .. .	1
	{ 1921-22 .. .. .	67	Thiruppur .. .. .	{ 1920-21 .. .. .	1
	{ 1922-23 .. .. .	44		{ 1921-22 .. .. .	4
	{ 1923-24 .. .. .	44		{ 1922-23/1 .. .. .	13
Pulicat .. .. .	{ 1917-18 .. .. .	1		Total .. .. .	16
	{ 1918-19 .. .. .	1	Thiruvannamalai .. .. .	{ 1921-22 .. .. .	8
	{ 1919-20 .. .. .	1		{ 1922-23 .. .. .	3
	{ 1920-21 .. .. .	1		{ 1923-24 .. .. .	9
Puliyakulam .. .. .	{ 1921-22 .. .. .	9		Total .. .. .	20
	{ 1922-23 .. .. .	9	Tiruchanopoly .. .. .	{ 1915-16/2 .. .. .	1
	{ 1923-24 .. .. .	9		{ 1916-17/2 .. .. .	8
	Total .. .. .	10		{ 1917-18 .. .. .	35
Pulicat .. .. .	{ 1920-21 .. .. .	6		{ 1918-19 .. .. .	31
	{ 1921-22 .. .. .	50		{ 1919-20/1 .. .. .	25
	{ 1922-23 .. .. .	50		Total .. .. .	131
	Total .. .. .	110	Cuddalore .. .. .	{ 1920-21 .. .. .	6
Pondicherry .. .. .	{ 1921-22/2 .. .. .	4		{ 1921-22 .. .. .	15
	{ 1922-23/1 .. .. .	15		{ 1922-23/1 .. .. .	7
	Total .. .. .	19		Total .. .. .	28
Rajahmundry .. .. .	{ 1915-17 .. .. .	2	Vairavandhaval .. .. .	{ 1922-23 .. .. .	17
	{ 1917-18 .. .. .	2		{ 1923-24 .. .. .	1
	{ 1918-19 .. .. .	8	Vilupuram .. .. .	{ 1921-22 .. .. .	1
	{ 1919-20 .. .. .	16		{ 1922-23 .. .. .	14
Salem .. .. .	{ 1920-21 .. .. .	25		Total .. .. .	15
	{ 1921-22 .. .. .	49	Vilupattur .. .. .	{ 1919-20/2 .. .. .	1
	{ 1922-23 .. .. .	49		{ 1920-21/2 .. .. .	8
	{ 1923-24 .. .. .	49		{ 1921-22 .. .. .	3
	Total .. .. .	174		{ 1922-23 .. .. .	53
Salem .. .. .	{ 1921-22 .. .. .	21		{ 1923-24/1 .. .. .	25
	{ 1922-23/1 .. .. .	40		Total .. .. .	119
	Total .. .. .	61	Villupattur .. .. .	{ 1919-20 .. .. .	9
Seringapatam .. .. .	{ 1922-23/1 .. .. .	15		{ 1920-21 .. .. .	2
	Total .. .. .	15		{ 1921-22 .. .. .	88
				{ 1922-23/1 .. .. .	61
				Total .. .. .	167

\* First three quarters.

† Audit notes for 1922-23/2 not entered with accounts.

7. (i) A slight improvement as compared with the figures of last year is noticeable in some municipalities, such as Rajahmundry and Nellore, while the pending items have increased in the case of others, e.g., Calicut, Bortampar, Peddapuram, Karaseh, Beawada, Vizianagaram and Vinayapalem.

(ii) The statutory obligation imposed on the Chairmen of Municipal Councils by rule 59 of Schedule IV of the District Municipalities Act, 1920, does not appear to have been realised in several cases. It is hoped that the warning conveyed in G.O. No. 26, Finance (L.A.), dated 18th March 1924, and in paragraph 4 of G.O. No. 2769, L. & M., dated 4th October 1924, will have a salutary effect.

*Delay in the Collection of Revenue.*

8. There has been no appreciable improvement in the collection of revenue by municipal councils during the year under review as the statement appended to this paragraph indicates. A further decline as compared with the previous year is noticeable in the case of some municipalities, e.g., Avanigadda, Tirupattur, Vanimambudi, Hospet, Cuddapah, Proddatur, Chusli, Bodinayakanur, Daddigal and Timmavelli, while there was little or no improvement in Gudur, Yatham, Walajepet, Villupuram, Dharmapuri, Palghat, Kumbakonam, Mannargudi, Tanjore, Tiruvallur and Tiruchinopoly. The percentages in these cases are low and could have been improved. The lowest percentage (54.9) under current collections as compared with the demand was noticeable in the Avanigadda municipality and the lowest under arrears (37.8) was in the Nandyal municipality. The collection work in the Kumbakonam municipality was the subject of adverse criticism in the administration reports of the last two years. The general fund of the municipality opened with a *surplus* balance which the municipal council took no steps to remove during the year. It was partly due to the unsatisfactory collections which were only 79 per cent of the demand as against 79.5 in the previous year.

Municipality.	Percentage of collection to demand				Municipality.	Percentage of collection to demand			
	1923-24.		1924-25.			1923-24.		1924-25.	
	Current.	Arrears.	Current.	Arrears.		Current.	Arrears.	Current.	Arrears.
1. Adoni ..	86.9	42.4	91.9	43.5	47. Narasimhapet ..	77.2	86.2	95.9	79.5
2. Andrapalle ..	53.1	69.4	43.5	55.5	48. Peddapuram ..	59.8	75.8	87.0	69.8
3. Annapur ..	87.9	66.8	36.5	40.8	49. Nellore ..	55.8	47.9	70.3	69.7
4. Bellary ..	79.8	86.5	64.5	68.6	50. Nalgonda ..	69.7	69.7	69.5	68.8
5. Bortampar ..	47.8	48.9	75.5	106.7	51. Ooracommand ..	66.4	368.6	67.8	69.8
6. Birtala ..	69.9	64.5	61.5	66.6	52. Patala ..	61.5	48.5	70.5	71.4
7. Birtapattur ..	59.4	61.5	60.5	69.9	53. Ponnasah ..	66.5	69.7	69.4	69.6
8. Bodinayakanur ..	69.5	69.4	66.5	70.9	54. Pothal ..	71.8	47.1	61.8	69.6
9. Calicut ..	69.9	68.7	64.9	75.8	55. Puri ..	89.1	75.4	69.7	66.2
10. Channarayana ..	68.5	61.8	69.6	77.9	56. Puthal ..	76.7	67.4	81.7	69.4
11. Chusli ..	73.5	62.5	71.9	69.5	57. Sankar ..	69.8	71.5	71.9	69.8
12. Chidambaram ..	69.4	69.5	69.7	77.8	58. Puthal ..	76.8	69.6	69.4	69.8
13. Chittoor ..	69.9	69.9	69.4	69.9	59. Puthal ..	69.7	77.9	69.6	69.7
14. Chittoor ..	68.6	72.9	61.1	69.9	60. Puthal ..	69.2	69.2	69.6	69.8
15. Chittoor ..	69.7	69.7	61.6	69.9	61. Rajahmundry ..	69.5	74.9	61.8	69.5
16. Chittoor ..	69.2	78.4	69.9	77.9	62. Rajahmundry ..	69.9	69.2	69.6	69.4
17. Chittoor ..	69.9	61.9	69.6	69.9	63. Rajahmundry ..	69.9	69.4	69.6	69.6
18. Chittoor ..	69.9	61.7	69.9	69.9	64. Rajahmundry ..	69.9	69.4	69.6	69.6
19. Chittoor ..	69.9	61.7	69.9	69.9	65. Rajahmundry ..	69.9	69.4	69.6	69.6
20. Chittoor ..	69.9	61.7	69.9	69.9	66. Rajahmundry ..	69.9	69.4	69.6	69.6
21. Chittoor ..	69.9	61.7	69.9	69.9	67. Rajahmundry ..	69.9	69.4	69.6	69.6
22. Chittoor ..	69.9	61.7	69.9	69.9	68. Rajahmundry ..	69.9	69.4	69.6	69.6
23. Chittoor ..	69.9	61.7	69.9	69.9	69. Rajahmundry ..	69.9	69.4	69.6	69.6
24. Chittoor ..	69.9	61.7	69.9	69.9	70. Rajahmundry ..	69.9	69.4	69.6	69.6
25. Chittoor ..	69.9	61.7	69.9	69.9	71. Rajahmundry ..	69.9	69.4	69.6	69.6
26. Chittoor ..	69.9	61.7	69.9	69.9	72. Rajahmundry ..	69.9	69.4	69.6	69.6
27. Chittoor ..	69.9	61.7	69.9	69.9	73. Rajahmundry ..	69.9	69.4	69.6	69.6
28. Chittoor ..	69.9	61.7	69.9	69.9	74. Rajahmundry ..	69.9	69.4	69.6	69.6
29. Chittoor ..	69.9	61.7	69.9	69.9	75. Rajahmundry ..	69.9	69.4	69.6	69.6
30. Chittoor ..	69.9	61.7	69.9	69.9	76. Rajahmundry ..	69.9	69.4	69.6	69.6
31. Chittoor ..	69.9	61.7	69.9	69.9	77. Rajahmundry ..	69.9	69.4	69.6	69.6
32. Chittoor ..	69.9	61.7	69.9	69.9	78. Rajahmundry ..	69.9	69.4	69.6	69.6
33. Chittoor ..	69.9	61.7	69.9	69.9	79. Rajahmundry ..	69.9	69.4	69.6	69.6
34. Chittoor ..	69.9	61.7	69.9	69.9	80. Rajahmundry ..	69.9	69.4	69.6	69.6
35. Chittoor ..	69.9	61.7	69.9	69.9	81. Rajahmundry ..	69.9	69.4	69.6	69.6
36. Chittoor ..	69.9	61.7	69.9	69.9	82. Rajahmundry ..	69.9	69.4	69.6	69.6
37. Chittoor ..	69.9	61.7	69.9	69.9	83. Rajahmundry ..	69.9	69.4	69.6	69.6
38. Chittoor ..	69.9	61.7	69.9	69.9	84. Rajahmundry ..	69.9	69.4	69.6	69.6
39. Chittoor ..	69.9	61.7	69.9	69.9	85. Rajahmundry ..	69.9	69.4	69.6	69.6
40. Chittoor ..	69.9	61.7	69.9	69.9	86. Rajahmundry ..	69.9	69.4	69.6	69.6
41. Chittoor ..	69.9	61.7	69.9	69.9	87. Rajahmundry ..	69.9	69.4	69.6	69.6
42. Chittoor ..	69.9	61.7	69.9	69.9	88. Rajahmundry ..	69.9	69.4	69.6	69.6
43. Chittoor ..	69.9	61.7	69.9	69.9	89. Rajahmundry ..	69.9	69.4	69.6	69.6
44. Chittoor ..	69.9	61.7	69.9	69.9	90. Rajahmundry ..	69.9	69.4	69.6	69.6
45. Chittoor ..	69.9	61.7	69.9	69.9	91. Rajahmundry ..	69.9	69.4	69.6	69.6
46. Chittoor ..	69.9	61.7	69.9	69.9	92. Rajahmundry ..	69.9	69.4	69.6	69.6
47. Chittoor ..	69.9	61.7	69.9	69.9	93. Rajahmundry ..	69.9	69.4	69.6	69.6
48. Chittoor ..	69.9	61.7	69.9	69.9	94. Rajahmundry ..	69.9	69.4	69.6	69.6
49. Chittoor ..	69.9	61.7	69.9	69.9	95. Rajahmundry ..	69.9	69.4	69.6	69.6
50. Chittoor ..	69.9	61.7	69.9	69.9	96. Rajahmundry ..	69.9	69.4	69.6	69.6
51. Chittoor ..	69.9	61.7	69.9	69.9	97. Rajahmundry ..	69.9	69.4	69.6	69.6
52. Chittoor ..	69.9	61.7	69.9	69.9	98. Rajahmundry ..	69.9	69.4	69.6	69.6
53. Chittoor ..	69.9	61.7	69.9	69.9	99. Rajahmundry ..	69.9	69.4	69.6	69.6
54. Chittoor ..	69.9	61.7	69.9	69.9	100. Rajahmundry ..	69.9	69.4	69.6	69.6

*Neglect of Chairmen in carrying out General Revision of Assessment resulting in loss of revenue to the Municipal Fund.*

9. The complete revision of the assessment books once in every five years is a statutory obligation imposed on the chairman by rule 8 of Schedule IV of the District Municipalities Act, 1920. This duty was not carried out in some of the municipalities and the old demands were allowed to continue. In the Vinnagaram municipality, no steps were taken towards the general revision of land tax, though more than seven years have elapsed since the last revision and though the omission was pointed out during successive audits. The general revision of land-tax assessments was overdue in the Annakapalle municipality also, but no action was taken to carry out the revision although the omission was pointed out in the audit notes.

*Statutory requirements of the Act not complied with.*

10. (i) In the Salem municipality, the quinquennial revision of land and vacant-site taxes contemplated in rule 8 of Schedule IV of the District Municipalities Act, 1920, was kept pending for a considerable time and was taken up only during 1923-24, but the requirements of rule 9 (fiii) do not appear to have been complied with so as to render the revision valid according to the provisions of the Act.

(ii) The general revision of property tax due to be completed in 1923-24 in the Erode and the Tirunelveli municipalities was not completed before the close of the year. Nevertheless, the notification under rule 9 of Schedule IV of the District Municipalities Act, 1920, was published early in March 1924 before the revision lists were ready.

(iii) In the Annamapur municipality, a notification regarding the revision of property tax was issued in July 1924. The revision was not completed until November 1924; but it was given effect to as from the 1st April 1923. This procedure was contrary to the provisions in rules 9 and 15 of Schedule IV of the Act.

*Issue of Special Notices during General Revision resulting in delay in the Collection of Taxes.*

11. There does not appear to be any legal basis for the issue of special notices for increases in assessment during the general revision of property tax under rule 8 of Schedule IV of the District Municipalities Act, 1920, and although rule 10 makes this point clear, some municipalities, such as Vellore and Salem, adopted the unauthorized procedure of issuing them with the result that the issue of bills and the collection of taxes were considerably delayed. Chairmen of municipal councils should comply with the provisions of the Act only so far as is necessary and see that the revenues are collected without undue delay.

*Taxes due from Chairmen not assessed by Revenue Divisional Officers.*

12. The assessment of taxes due from the Chairmen of Municipalities, was not made by the Revenue Divisional Officers in some cases though under rule 4 to Schedule IV of the District Municipalities Act, 1920, the original assessments should be made by them, e.g., Tiruch, Coimbatore and Srirangam.

*Irregular Revisions and Waives off.*

13. The District Municipalities Act of 1920 does not provide for an appeal to the municipal council against companies' tax. Nevertheless, the Sullapet Municipal Council, on a motion from the Chairman, decided to levy the tax on companies for the years 1921-22 to 1923-24, only on that portion of the paid-up capital which the companies had invested within the Sullapet municipality. If the companies were at all liable, they should have been assessed either on the paid-up capital or on the gross income received in the municipality with reference to rule 16 of Schedule IV of the District Municipalities Act, 1920. It is not clear why the municipal council acted contrary to the provisions of the Act. The question of surcharging the fees to the municipal fund, if any, in this case, is under investigation.

*Under generosity to the remission of taxes.*

14. There were several instances which indicate that local bodies were prone to show undue generosity to certain individuals regardless of the interests of the corporate body. A municipal council (Talpaiki) remitted the whole of the profession-tax assessed on the Chairman at his own instance by the Revenue Divisional Officer. Another council (Telukerry) reduced the tax assessed on a company although under the Act it has no power to do so. Some councils (Ottaramund and Conjeevaram) reduced the assessment to a lower amount than that which the parties themselves were prepared to pay, while certain other councils (Illedigar and Conjeevaram) entirely remitted the taxes paid by some persons on the ground that they had no taxable income according to the view held by the council, although they were liable under the Act. Full details of such cases have been brought to the notice of Government in the individual audit reports.

15. As an example of the indifferent way in which lists of taxes and fees proposed to be written off, are scrutinised, may be mentioned the case of the Berhampur and Chinnasee municipalities where certain items of taxes and fees written off by the councils were collected subsequently.

*Irregular remission of taxes.*

16. Under section 87 (1) of the District Municipalities Act, 1923, the period for which a vacancy remission is granted should be calculated from the date of delivery of the notice of vacancy to the chairman of the municipal council. Remissions were granted in several cases regardless of the provisions of the Act, e.g., Anantapur and Guntur.

*Delays in remissions.*

17. Under article 392 of the Municipal Account Code, all amounts received and laid by the staff at the close of a day, should be remitted into the treasury on the following morning. This was not done in several municipalities, for instance, in the Cuddalore municipality which banks with the local branch of the Imperial Bank of India, remittances were made twice a week; in the Nagapattinam municipality collections were often unnecessarily retained by the staff. In the Bodinayakanur municipality which, owing to its distance from the treasury, is allowed the special privilege of remitting collections once a fortnight or whenever the collections exceed Rs. 500, remittances were often delayed although the collections exceeded the sanctioned limit and the collections to the end of the 31st March 1924 amounting to Rs. 5,010-5-9, were remitted into the treasury on the 16th April 1924 along with the collections from the 1st to the 15th April 1924 amounting to Rs. 1,416-11-2. Such belated remittances are often found to be due to temporary misappropriations and sometimes lead to defalcations.

*Private scavenging services not self-reporting.*

18. Under section 151 of the District Municipalities Act, 1920, the scale of private scavenging fees should be so fixed as to cover the cost of the service. This provision was not complied with by certain municipalities, e.g., Vellore, Gudukup, Sindigudi, Ottaramund, Thajore, Iruchimopoly and Vengalpatnam. In the Hindalpur municipality where the service was working at a loss for the last two years, the fee was fixed with reference to the number of inmates in a house. This procedure is deprecated in article 92 of the Municipal Account Code as it involves unnecessary difficulties in regulating the fees for want of proper data. Although the Act does not empower the chairman to exempt any person from payment of fees for this service, the Chairman of the Vairamudi municipality mentioned, the service free of cost to all mosques within municipal limits.

*Defect in the disposal of earned money deposits.*

19. The principle contained in note I under article 575 of the Municipal Account Code that earned-money deposits not returned to the bidders at the conclusion of a sale on the day of auction should be brought on to the accounts, was not followed in the

Madras municipality and large amounts received were kept out of account for several days. This is a serious irregularity for which no satisfactory explanation was forthcoming.

*Money irregularly retained and not brought to account.*

20. The cash and account balances of the Poddipetam municipal office were entrusted to one clerk and, as a result, there were instances in which remittances made into the municipal office were not promptly brought to account.

In the Guster municipality, the contribution paid by a party in January 1923, for the construction of a drain which was estimated to cost Rs. 345 was not credited to municipal funds till November 1923, although the work was completed and finally paid for in July 1923.

A sum of Rs. 260-7-0 being the cost of supplies received from the Central Jail, Coimbatore, was drawn by the Chairman, Municipal Council, Tiruvannamalai, on the 17th May 1924 on a self-cheque and was not entered in the petty cash book. It was remitted by crossed post on the 25th July 1924 and during the intervening period it did not form part of the cash balance according to the accounts maintained at the municipal office.

*Unprofitable outlay and avoidable expenditure.*

21. (i) The Tiruppur municipality sanctioned an estimate for Rs. 540 for improvements to the old Police Station building assigned to it, so that it might be used as a Muhammadan school and an expenditure of Rs. 201-4-8 was incurred on this account. Later on, it was stated that the building was unfit for occupation and it was demolished. It is not clear why before the estimate was sanctioned and the work commenced, the stability or suitability of the building for the purpose required was not investigated. The expenditure of Rs. 201-4-8 incurred in this case was mere waste.

(ii) The Tiruvallur municipality gave, on contract, the work of constructing a toll-gate on private property. The owner of the site objected to this and, as the Council failed to take prompt action, he sued them in Court and obtained a decree for the recovery of Rs. 457-8-6 towards damages and Rs. 48-12-0 towards costs. These amounts are a loss to the municipal fund due to the negligence of the Council.

(iii) Another instance of unprofitable outlay was noticed at the Tenali municipality where gas lights purchased for Rs. 443-7-0, were unused while gas-lighting at important places in the town was given out on contract. An audit objection as to the necessity for the investment of municipal funds in such an unprofitable concern, elicited the reply that the gas lights might be useful for the council, if, in future, the number of lights should be increased and worked departmentally.

*Double payments.*

22. (a) The following double payments were noticed in the Pollachi municipality. The amounts involved are still pending recovery—

(i) A sum of Rs. 22-2-6, being profession-tax remissions due to two assessors, was first drawn and disbursed to the parties in August 1923. A similar amount was again drawn in February 1924 and a sum of Rs. 15-12-0 out of it was disbursed a second time; the balance of Rs. 6-6-0 was refunded when the irregularity was pointed out during audit, but the recovery of Rs. 15-12-0 has still to be effected.

(ii) A sum of Rs. 20-3-9, being the cost of five tons of kerosene oil purchased, was drawn twice on Voucher Nos. 60 and 129 of 1923-24.

(iii) The annual contribution of Rs. 45 due to the Pastor Institute, Coimoor, for 1922-23, was drawn twice—once on Voucher No. 29 of 1922-23 and again on Voucher No. 71 of 1923-24.

(iv) A sum of Rs. 177 paid on Voucher No. 485 on account of the maintenance of the Pollachi-Vannantheri road was paid a second time in the final bill for the work amounting to Rs. 2,845-15-0.

(v) In the Vinnugren municipality, a sum of Rs. 10, being in recompense of a contingent bill of the Muhammadan girls' school, was paid twice; the excess was stated to have been refunded but the credit was not traceable.

*Public Works**Tenders not called for.*

23. Article 383 of the Municipal Account Code requires that municipal councils shall invite tenders for all works to be executed by contract, the estimated cost of which exceeds Rs. 500. This instruction was disregarded by municipal councils (e.g., Cuddalore, Tanjore, Ongole, Coimbatore, Ootacamund and Trichinopoly) and it was deemed necessary for Government to issue a rule under section 303 of the District Municipalities Act, 1920, to enforce its observance—vide G.O. No. 2324, L. & M., dated 15th September 1924.

*Works executed without obtaining sanction to estimates.*

24. (i) Under articles 300 and 301 of the Municipal Account Code, no new work should be commenced until the plan and estimates have been passed and allotment of funds made. Emergent works are, however, permitted to be commenced in anticipation of sanction provided regular estimates are submitted subsequently. Several instances in which these instructions were disregarded were noticed. The Chairman of the Trichinopoly municipality contended that the sanction of the Council to the budget is sufficient authority to incur expenditure and that no executive order can limit his statutory powers. He did not accordingly obtain the sanction of the Council to any estimate.

(ii) Instances of works carried out without estimates were noticed in the Tanjore, Ongole, Bernada, Madara and Hiralpattan municipalities. There were also cases in which revised estimates were sanctioned after works were completed. In the Tanjore municipality repairs to flood damages were carried out to the extent of Rs. 1,172-8-11 without any estimate being sanctioned for the works.

*Revision of rates—Efforts revised to avoid obtaining higher sanction.*

25. An estimate for constructing an infectious diseases shed was sanctioned by the Cuddalore Municipal Council in 1923. Subsequently, a revised estimate for Rs. 2,650 was prepared and sanctioned by the Council in March 1923. When it was pointed out that the revised estimate required the sanction of the Sanitary Engineer, it was revised again so as to reduce the cost to Rs. 2,490 and bring it within the sanctioning power of the Council.

*Want of agreements.*

26. As in previous years, cautions were noticed in certain cases in which contractors were allowed to execute works or enter upon their leases before agreements and machineries were obtained from them. The seriousness of the risk involved by the omission has not been realized by chairmen of municipal councils even though it has been commented upon in successive audit notes and audit reports. Agreements from lessees and contractors were wanting in the Annamalai, Bellary, Kaniyalkudi, Kumbakonam, Madara, Mayavaram, Melcherry and Kumbakonam municipalities.

In the Orajeveram municipality, a contractor was paid at higher rates than those agreed upon in the contract although a revised agreement was not executed by him.

*Irregularities in Procedure.*

27. *Measurement of works by municipal councillors.*—Instances were noticed as in the Bellary municipality where councillors were allowed to take original measurements of works executed departmentally on slips of paper and have them copied into the measurement book subsequently by the executive subordinate, i.e., the municipal public works cremer, for the purpose of preparing contract certification. The note under article 325, Municipal Account Code, clearly states that a municipal councillor can only check-measure works but cannot take original measurements himself. Under rule 18 of Schedule III of the District Municipalities Act, 1920, also, a

municipal council can only deputa a councillor to check-measure works but not to record original measurements which should be done only by the executive subordinates in charge of this work.

The practice of allowing measurements of works to be recorded on slips of paper, instead of directly in the measurement books at the workshop, is also opposed to the instructions in article 318 of the Municipal Account Code.

Payments to contractors are made on the basis of such measurements and the irregular procedure pointed out above is a violation of the express provisions of the Act and the Code.

*28. Municipal councillors interested in works being done for the Municipal Council.—*

In connection with the execution of works in the Bellary municipality, it was noticed in certain cases that councillors advanced money ranging from Rs. 25 to Rs. 400 out of their pockets in the first instance and then received payment from the Municipal fund. It is open to question whether the councillors' action in such cases would not bring them within the provisions of section 50 (1) (d) of the District Municipalities Act, 1920. It will undoubtedly lead to serious irregularities if permitted to continue. This is a grave financial irregularity.

*Payments without measurement and check-measurement.*

29. Articles 318 and 335 of the Municipal Account Code require that measurements of works done whether by daily labour, contract or departmental agency should be recorded in measurement books, which form the basis of all payments. These instructions were not complied with in certain municipalities and payments were not supported by a record of measurements, e.g., Anantapur, Ongole, Nandyal and Tiruchinopoly.

The principle that final payments should not be made before check-measurement, was also not observed in certain places, e.g., Ongole, Eluru and Tiruchinopoly.

In the Bellary municipality instances were noticed in which measurements of materials were recorded some time after they had been used up on works. Such measurements cannot be considered to represent the correct quantities paid for.

*Advances irregularly given by Municipal Chairmen to municipal councillors for the execution of works.*

30. The rule in article 37d of the Municipal Account Code prohibits the granting of advances to the Chairmen or a councillor for the execution of any work. A sum of Rs. 155-5-0 was paid by the Chairman as an advance to a councillor in the Ongole municipality between April and June 1923 for certain repairs and removal of prickly-pear. Out of this, a sum of Rs. 96-0-4 remained unaccounted for, after the lapse of a year. In the Udsampet municipality, a sum of Rs. 300 was advanced to a municipal councillor for the purchase of material for the extension of the Municipal office and for street lanterns.

Section 50 (1) (d) of the District Municipalities Act, 1920, prohibits a councillor from acquiring any interest in any contract or work done for the Council, unless he ceases to hold office. The payment of money to councillors for the execution of works when they hold office is contrary to the provisions of the Act and municipal chairmen render themselves liable to a surcharge of the amounts advanced by them to municipal councillors.

*Annual verification of road metal, etc., not made.*

31. The duty laid on the chairmen of municipal councils, by article 365 of the Municipal Account Code, that they should satisfy themselves of the actual existence on the road side of the unused balances of metal, was not carried out in several places, e.g., Chirala, Tenali, Villupuram, Anantapur, Madara, Nandyal and Tiruchinopoly and neither the chairmen nor any of the councillors would appear to have measured the metal at the end of the year.

*Neglect of rules regarding the maintenance of Provident Fund institutions.*

32. (i) *Provident Fund subscriptions not punctually remitted into the Post Office savings bank.*—Rule 9 of the Rules for the working of the Provident Fund requires that at the beginning of each month, the subscriptions deducted from the pay bills of

employees should be remitted to the Post Office savings bank not later than the 4th day of the month. This rule was not followed in certain municipalities, e.g., Kurabakuram, Mayavaram, Salara and Kurnool. In the first three places, large amounts of subscriptions were kept in reserve in the treasury apparently with a view to utilizing them, in case of necessity, for general purposes.

(iii) *Interest not credited to Subscribers' accounts.*—The interest due to subscribers was not adjusted to their accounts at the close of the year as required by rule 21 in certain municipalities like Vaniyambadi, Tirupati, Palacole and Tanjore. The omission in the case of Vaniyambadi dates from 1920-21.

(iv) *Bonus not adjusted.*—The bonus due from municipalities for the year 1923-24 was not adjusted in the Provident Fund Accounts until the close of audit in the Palacole, Kurnool and Tanjore municipalities. In the Kurnool municipality the bonus for 1921-22 and 1922-23 was adjusted only during 1923-24, while in the Tanjore municipality the bonus for the same period has not yet been adjusted.

#### *Non-verification of the Stock of Tools, Plant and Furniture.*

33. Articles 312 and 367 of the Municipal Account Code require that a quarterly verification of water-works stores and an annual verification of all tools, plant and furniture, etc., should be carried out by the chairman or a councillor. This duty has not been carried out in several municipalities during the year under report. The omission was noticed in the past year also in the case of several municipalities—vide paragraph 49 of the report for 1922-23. It is essential that the verification should be conducted regularly as dishonesty has been known to lead to defalcations. Municipal councils should see that the Government Orders on this subject are strictly carried out.

#### *Defects in accounting for fuel required for water-works.*

34. A proper check did not appear to have been exercised over the consumption of fuel required in connection with water-works attached to municipalities. Shortages in stock were noticed in certain municipalities, e.g., Chidambaram and Madurai. In some municipalities, it appeared to be the practice to account for the receipts by cubic feet and the issues by weight resulting in differences which could not be properly reconciled. Striking variations in the quantities issued on different dates were noticed in the Tanjore municipality and the investigation led to the conclusion that the consumption could have been reduced by proper supervision, daily economy and the use of a good quality of coal purchased at a reasonable price, instead of wood purchased from time to time at varying rates in the local market.

Article 632 of the Municipal Account Code requires that municipal councils should submit weekly returns of consumption of fuel, etc., to the Sanitary Engineer for scrutiny. From letter No. 2528, dated 8th August 1924, from the Chief Inspector of Boilers to the Sanitary Engineer, it appeared that from 1921 statements were not received in some cases for check and numerous statements received were not checked. Unless proper arrangements are made for a check of the statements, considerable wastage and leakage are sure to ensue inasmuch as municipal councils do not pay sufficient attention to the prevention of losses to municipal funds.

#### *Defalcations.*

35. (i) Eleven cases of embezzlement and temporary misappropriation of municipal money ranging from Rs. 19-2-0 to Rs. 4,802-14-6 were reported to this office after the submission of the last consolidated audit report. As several other cases were noticed during audit, it is evident that the rule in article 64 of the Municipal Account Code that all such cases should be reported to this office is not strictly followed.

It was observed in all cases that the defalcations and misappropriations were not due to any defect in the rules but that the frauds were rendered possible by lack of supervision and neglect of the rules laid down in the Municipal Account Code. In almost all the cases reported, the delinquents were bill collectors. If only the rules relating to the issue of bill books and to the scrutiny of collections were

followed, the funds could have been detected earlier if they could not have been altogether prevented. A closer and a more intelligent supervision over the work of the subordinate municipal staff, strictly in compliance with the rules, is very much needed so as to minimise frauds.

(ii) The Manager of the Sirdapet Municipal office who was mainly responsible for the temporary misappropriations of about Rs. 2,000 referred to in paragraph 59 (a) of the consolidated Audit Report of 1923-24 and who absconded, was recently traced and prosecuted. He was sentenced to six months' rigorous imprisonment and a fine of Rs. 200.

(iii) A tax clerk of the Rajahmundry Municipal office defalcated cesspool and license fees to the extent of Rs. 1,775-5-4 of which he has paid back Rs. 1,775-5-4; the difference of Rs. 200 is proposed to be adjusted from the Provident Fund account of the clerk. It would appear that the clerk had been making collection of municipal revenues without the knowledge of his superior officers. He was prosecuted and the result of the prosecution is awaited.

(iv) A sum of Rs. 1,603-14-0 was found missing from the cash chest of the Nellore Municipal office on 7th July 1924. After departmental inquiry, the chairman suspended the head accountant and the acting sheriff and also dismissed with the sanction of two watchmen. The Police could not detect the culprit and information as to the final administrative action taken by the Chairman is awaited.

Two other cases of temporary misappropriation were also reported from the same municipality. The amounts involved, viz., Rs. 56-9-11 and Rs. 37-11-3, being revenues collected, but not credited into the Municipal office, were subsequently recovered. The defaulters were fined in one case and dismissed in the other.

(v) In the Vinayaganga municipality, embezzlements to the extent of Rs. 455-8-0 by the sheriff, the tax clerks and the manager, were noticed; of this, a sum of Rs. 402 has been recovered and the balance is pending adjustment. In this case spurious bills from old bill books in the names of persons other than those in the demand registers and bills for amounts larger than those due according to the books of the Municipal office, were issued without any scrutiny by any responsible officer and the chairman as required by article 134 of the Municipal Account Code. All the subordinates concerned are stated to have been dismissed from service.

(vi) In the Baramda municipality, two bill collectors absconded with the tax collected by them—one with Rs. 240-8-1 and another with Rs. 85-8-0. The amounts were, however, made good by their relatives.

(vii) Two ward peons employed in the Coorinda municipality misappropriated private sweeping fees amounting to Rs. 42-12-6 and Rs. 67-2-0. The amounts were recovered and in one case the peon was dismissed and in the other reduced.

#### Services.

54. Since the submission of the last consolidated audit report, the provisions of rule 40 (1) of Schedule IV of the District Municipalities Act had to be applied and exchange certificates issued in the following cases:—

Municipality.	Amount exchanged.	Particulars of amount exchanged
	Rs. A. P.	
(1) Hilsapur .. .. .	24 8 0	Provisional tax due from 40 shopkeepers remitted by the Council.
(2) Do. .. .. .	329 0 6	Tax on carts and animals also reduced by the Council without the sanction of Government although their previous sanction was necessary.
(3) Coorinda .. .. .	4 0 0	Cost of presenting an address to Puzaykut John son.
(4) Do. .. .. .	5 0 0	Cost of presenting an address to C. N. Rao.
(5) Do. .. .. .	10 75 8	Cost of presenting an address to Muhammad Ali.
(6) Tiruoli .. .. .	660 0 0	Amount of license fees on rice mills foregone through failure to levy the fees.
(7) Baramda .. .. .	50 0 0	Advance of travelling allowances drawn by the chairman in connection with a mortgage suit.

In the case of Tenali, a sum of Rs. 500 was collected from the mill-owners leaving a balance of Rs. 60. An appeal to waive this balance has been made to Government. Appeals to Government have also been made in respect of items 1 and 7. The surcharge of Rs. 329 referred to in Item 2, has been waived by Government. The recovery of the sums involved in items 8 and 4 has been decreed by the Court while an appeal to the Court against item 5 is pending.

The Tirupati Municipal Council expended a sum of Rs. 27-10-7 between March and June 1923, on a reading room and library in respect of which Government had declined to sanction any expenditure. Surcharge certificates are under issue in respect of the expenditure incurred.

#### (c) LOCAL BOARDS.

##### General.

37. In former years, the audit report on the local fund accounts of a district comprised the accounts of all the local boards in the district. This procedure has been altered by G.O. Mts. No. 250, Finance, dated 24th March 1924, under which a separate report is issued in respect of each district, taluk and union board.

##### Progress of Audits.

38. The audit of the accounts of 1922-1923 relating to 7 district boards, 58 taluk boards and 199 union boards, has been completed; the accounts of several other local boards have since been audited while those of the remaining boards are either under audit or will be taken up shortly.

The general result of audit has been communicated to each local board in the audit report forwarded to the President. It is regrettable to note that in a majority of cases, the result was not satisfactory and this was largely due to the disregard of statutory rules and regulations. It is hoped that local bodies will endeavour to comply with these in future.

##### Adverse balances.

39. The financial position of several local boards, particularly those mentioned in the list appended was very unsatisfactory during the year under report. The Agency District Board of Giddalur and the Agency Taluk Board of Rampa closed with large deficits and the subject was stated to be under the consideration of Government. The impunctuality of certain boards appeared to be chiefly due to one or more of the following causes: (1) preparing their budget estimates under receipts far in excess of the anticipated income, (2) not controlling the expenditure with reference to their normal income, (3) not taking advantage of the provisions of the Act to improve their sources of revenue, and (4) failure to recover taxes and fees as they fell due.

The introduction of the system of banking accounts in the case of local boards and the payment of Government contributions monthly in instalments or as expenditure is incurred allowed to by Government in their Order No. 3373, L. & U., dated 27th November 1921, will tend to minimize the chances of local boards being confronted with such adverse finances in future.

District.	Name of Local Board.	Amount of adverse balance	
		Rs.	P.
Anantapur	Anantapur Taluk Board .. ..	829	14 4
	Pondur Board .. ..	7,679	2 5
	Dipavaram Taluk Board .. ..	4,439	12 3
	Kancharla Union Board .. ..	317	2 0
Anant, North	Yellare Taluk Board .. ..	17,715	11 3
	Tirupattur Taluk Board .. ..	14,109	8 4
	Cubalur .. ..	9,938	12 10
Anant, South	Lalpet Union Board .. ..	1,391	8 1
	Mannargudi Union Board .. ..	283	14 7
	Vaidikachalam .. ..	286	0 0
	Tittagudi .. ..	61	1 1

District.	Name of Local Board.	Amount of income balance.
		Rs. Ls. P.
Cuddalore ..	Bojampet Taluk Board ..	954 11 9
	Proddatur ..	355 15 4
	Chidambore ..	20,542 0 0
Godevari ..	Gollapalle Union Board ..	1,928 14 11
	Jayapattinam Union Board ..	5,589 7 3
	Kottapalle Union Board ..	339 14 8
	Osipole Taluk Board ..	25,876 6 0
Guntur ..	Rapola ..	4,416 1 3
	Narasimhapet Taluk Board ..	3,178 4 0
	Chinakalapet Union Board ..	3,039 4 2
Kanara, South ..	Kanara Taluk Board ..	710 0 0
Kulka ..	Kallakur ..	942 10 4
Konaval ..	Maddur Union Board ..	392 0 0
Machil ..	Ayakkudi Union Board ..	407 11 4
	Siddavaram Union Board ..	2,422 6 5
	Melknapatti ..	578 12 2
Machil ..	Pennam Taluk Board ..	10,402 0 0
	Chirakkal ..	9,415 0 0
	Tanjore District Board ..	5,81,860 0 0
Tanjore ..	Tirutavur Taluk Board ..	6,927 0 0
	Tiruvannamalai Union Board ..	244 11 1
	Pennabur Union Board ..	1,156 12 6
	Kurumbalur ..	763 6 7
Trichinopoly ..	Pudumadurai ..	478 12 1
	Kilapalur ..	573 15 0
	Perampayar Agency Taluk Board ..	4,477 5 0
Vinayakavaram ..	Konappet ..	24,614 0 0

*Presidents of Local Boards absent from stations when audits were to be taken up.*

40. When the auditor visited a local board's office (Kannamangalam Major Union Board, North Arcot district), after giving due intimation, there was neither President nor clerk in the station and it was understood that the President had removed the records to his house and left the station on some urgent business elsewhere. The abolition of the board was stated to have been recommended in this case as it was not working satisfactorily.

Similarly, the accounts of two union boards in the Godevari district (Anapatti and Gollapalle Minor Unions) were not available for audit, when the auditors visited the offices after giving previous intimation. In both the places the offices were locked up and the keys reported to be in the custody of the clerks who were stated to be absent from the station on leave.

In the Kistna district, the Viravaram Union Board office was found closed and the President was stated to be absent from the place when the auditor went there after due notice.

The President, Tekkali Union Board, who was notified about the date of audit, granted casual leave to the clerk and pleaded inability to produce all the records, but promised to recall the clerk and have all the records ready if the auditor returned in a few days; but when the auditor returned as requested by the President, both the President and the clerk were absent from the town.

#### STATUTORY PROVISIONS OF THE ACT NOT COMPLIED WITH.

*Taxes due from Presidents not assessed by Local Boards.*

41. Rule 3 under Part II of Schedule IV to the Local Boards Act, 1920, lays down that in the case of taxes payable by the President, the assessment should be made by the Local Board and there shall be no appeal. The Presidents of several boards did not comply with this statutory provision and it was necessary to point out in audit that the Board's approval should be obtained to the assessment so that it may become final according to the provisions of the Act.

*Neglect of Presidents to carry out General Provisions of Assessments relating to Local Boards.*

42. The General revision of the house-tax assessment books should be carried out not less than once in five years as a statutory obligation imposed on the Presidents of Union Boards by rule 25 of Schedule IV of the Local Boards Act, 1920. This duty

was not carried out by some of the Presidents, e.g., Thakkolam Minor Union (North Arcot district) in which the last general revision was conducted as far back as 1917. Through a notification under section 77 of the Local Boards Act, 1920, was published by the District Boards of Vingsodum and Godevari so early as 1921-22, action has not yet been taken by the Jam and Jagannathapuram Union Boards in the respective districts to adopt the rates fixed by the District Boards and to revise the assessments in accordance with the new Act.

43. After the publication by the District Board of a notification under section 77 of the Local Boards Act, 1920, the rate at which a tax has been notified to be levied, should be adopted within the local areas concerned until such notification is modified or cancelled. This was not done by some of the union boards which collected the tax on houses at rates differing from those fixed by notification, e.g., Pongalur (Chittoor district), Pithapuram and Mandopeta (Godevari district), Vayyar and Dendalur (Kistna district).

44. The additional tax on houses under rule 19 of Schedule IV of the Act was not levied in the Annapuram and Basole Union Boards (Godevari district), though under the notification published under section 77 of the Act, such additional tax was leviable in the local areas from the 1st April 1921.

45. Special notices contemplated in rules 24 and 25 of Schedule IV of the Act do not appear to have been issued by certain boards in connexion with new assessments and after general revision, e.g., Ayyampet and Vathinurakkall (Tanjore district), and Srivenukutam (Tinnevely district).

*Profession Tax and Tax on Companies not levied after notification under section 77 of the Local Boards Act.*

46. (i) Although certain district boards issued a notification under section 77 of the Local Boards Act, 1920, for the levy of profession and companies' taxes, the tax on companies was not levied by the Palledam (Chombetore district), and Pechambalur (Tiruchinopoly district) taluk boards from 1921-22; profession tax was not similarly levied in the Pulinam Taluk Board for 1921-22, in the Gajapattanam (Vingapuram district) for 1922-23 second-half, in the Laligudi Taluk Board (Tiruchinopoly district) for 1923-24 second-half, and in the Nanguneri Union Board (Tinnevely district) for 1923-24.

(ii) The levy of profession tax was abolished in the Vissanagaram Taluk Board with effect from 1924-25 by a resolution of the taluk board passed in January 1924, although the notification by the president, district board, remained unmodified.

*Assessment to Profession Tax contrary to the Provisions of the Act.*

47. (i) Although section 93 (v) of the Local Boards Act, 1920, does not contemplate any exceptions, the District Board of Annapuram resolved to levy profession tax on all classes of people specified in rule 9 of Schedule IV of the Act except those falling under class X; the Gatty Taluk Board and the Union Boards of Vandy and Parudi did not accordingly levy the tax on persons coming under that class.

(ii) Rule 9 of Schedule IV of the Act requires that persons liable to profession tax shall be assessed to the tax on a scale proceeding proportionately to the maximum scale or on the maximum scale. The Guduvada Union Board (Kistna district) adopted varying rates contrary to the rule. The Tiruvetpudi Taluk Board (Tanjore district) levied the tax at 25 per cent of the maximum rates for the second-half of 1923-24, although the district board had notified under section 77 of the Act that the tax shall be levied at the maximum rates.

*Government Buildings not assessed to House tax according to Statutory Provisions.*

48. Although the attention of the presidents of local boards was specially invited in G.O. No. 1761, L. & M., dated 26th September 1923, to the provisions of the new Local Boards Act, 1920, in the matter of assessing Government buildings to house-tax, steps were not taken by several union boards (e.g., Annakkal and Krishnagiri (Madras district), Nidhanagallam and Nannilam (Tanjore district), to revise the assessments in accordance with rule 18 of Schedule IV of the Act.

*Provisions for Licenses not enforced.*

49. Action was not taken by some presidents to enforce the provisions relating to the issue of licenses and levy of the prescribed fees, although a notification under section 193 of the Local Boards Act was issued by the local board, e.g., the Union Board of Gollalasamudaya, Desakherama and Rameshchandraperum in the Giddalur district and Tirukannagudi Union Board in the Tirunelveli district.

*Defect in assessment.*

50. Instances were noticed in the Madurantakam Union Board (Chingleput district) in which the revised rates of assessment on houses fixed by the district board were introduced, but in order not to increase the amounts payable by the assessors, the annual valuation of the houses was reduced. This procedure was irregular as it was clearly an attempt to evade sections 77 and 86 of the Local Boards Act, 1920.

In assessing persons to profession tax, the income they derived from lands outside the local board area was not taken into account by certain boards, e.g., Saidapet Taluk Board (Chingleput district), Jammalamadugu Taluk Board, Jammalamadugu and Peddapattana Union Boards (Coimbatore district) and Kalligal Union Board (Cumbharpet district).

*Interest not received by local boards in the growth of revenue.*

51. (i) The instructions issued with G.O. No. 1116, L. & M., dated 15th June 1921, for the guidance of local boards in the matter of assessment and collection of taxes, etc., have not been followed by several boards. No steps were taken to improve their revenue by insisting on the submission of reports by outdoor officers in cases where they were necessary. Monthly lists of houses newly constructed or reconstructed were not obtained in some unions; e.g., Yemmiganur (Bellary district), Allur (Kallakurichi district), Pentapadu and Nemmara (Kistna district). The half-yearly and the monthly lists of persons liable to profession tax were not obtained in several unions; e.g., Salem and Namakkal Taluk Boards (Salem district), Gooty Taluk Board (Anantapur district), and the Union Boards of Yemmiganur (Bellary district), Sadaamangaluru, Holar, etc. (Salem district).

(ii) The correct maintenance of the amount of realisations in the memorandum sheets prefixed to bill books and intended to prevent temporary misappropriations and defalcations of taxes collected, was neglected in some places; e.g., Gooty (Anantapur district), Gopichettipalayam (Coimbatore district) and Sornadai (Tirunelveli district) Union Boards.

(iii) As an instance of the want of proper scrutiny over items of taxes which are declared to be unrecoverable and written off accordingly, may be mentioned the case of the Chingapattin Union Board (Thanjavur district) which wrote off certain items as unrecoverable and subsequently collected them.

*Irregularities in the Admission of Appeals and in the Remission of taxes.*

52. (i) Under rule 28 of schedule IV of the Local Boards Act, 1920, no appeal to a local board shall be heard unless it reaches the office of the local board within thirty days after the tax complained of has been demanded and unless the tax, if any, demanded shall, except when the local board otherwise directs, have been paid on or before the day on which the appeal is presented. Thus, statutory provisions were ignored by several local boards. An appeal presented 69 days after the service of the demand notice was admitted by the Saidapet Taluk Board (Chingleput district), while the Narasipattin Taluk Board (Vilupattinam district), and the Tiruvottiyar Union Board (Chingleput district), admitted appeals presented 84 and 79 days respectively after the tax was demanded. Instances of similar irregularities were noticeable in several other boards; e.g., Gopichettipalayam Taluk Board (Coimbatore district) and the Taluk Boards of Kudligi (Bellary district), Tiruini (North Arcot district), Palakkad (Madurai district), Sernadai, Alwarthirunagai and Kallakurichi (Tirunelveli district). Remissions were granted in these cases by the Boards contravening the provisions of the Act.

(ii) Rule 31 of schedule IV of the Local Boards Act declaring the tax to be final after adjudication of an appeal was disregarded by some boards, e.g., the G. Subbupaiyann Union Board (Coimbatore district), granted remissions to the extent of half the assessment on a second appeal when the tax was confirmed on the first appeal and the adjudication was final.

(iii) Another instance of disregard of rules, the reductions sanctioned by the Paramankudi Union Board (Madurai district) may be cited. Provision tax is a half-yearly tax and an appeal against one half-year's tax does not apply to another half-year's tax. Nevertheless, the union board reduced the tax for both the half-years in as many as 185 cases when the appeals were against the tax for the first half-year only and were not in order.

*Defects in appeal remissions—Requirements of the Act not complied with.*

53. Appeals against the President's assessment of taxes were admitted and reductions sanctioned by union boards in certain cases, although the conditions of rule 28 of schedule IV of the Local Boards Act, 1920, were not complied with, e.g., Roholi Union Board (Vizianagaram district). In the Pambidi major union (Anantapur district), a sum of Rs. 194-8-0 relating to 10 cases of house-tax and 50 cases of provision-tax appeals was remitted on appeal, but the appeals were not forthcoming as they were stated to have been returned to the parties—a most extraordinary procedure. No entries were made in the register of appeals and it could not be ascertained if the appeals were in order. The appeals to the board preferred by parties in the Kandapalle minor union (Kistna district), were disposed of by the President himself, instead of by the board.

*Irregular remission remissions.*

54. Under section 101 (1) of the Local Boards Act, 1920, a proportionate remission of tax not exceeding one half of the amount of the tax for the half-year is permissible and under sub-section (2) of the section a demand should be made for the refund of the amount remitted. Deviations from these rules were noticeable, e.g., the entire tax was remitted in the union boards of Pambidi (Anantapur district), Karunguli (Chingleput district), Gopichettipalayam (Coimbatore district), Angaluru (Kistna district), while the amounts were refunded without an application from the parties in the union boards of Undi and Yellamuru (Kistna district). In the Karunguli Union Board referred to above, the appellant asked for a reduction of the tax assessed on the ground that it was high, but the union board granted a remission of the full half-yearly tax.

*Excess generosity shown by local boards in contracts and leases of local fund resources.*

55. There were several instances in which local boards have shown undue generosity to contractors of markets and leases of local fund miscellaneous revenues and granted remissions of kists due to the boards according to the terms of the agreement without regard to the fact that the contractors, when they take up a contract, enter into a speculation and should not ask the boards to bear a share of the loss just as they would not invite the boards to share their profits, e.g., the Hayachoti Taluk Board (Cuddapah district), refunded a sum of Rs. 25 in June 1923 to a market contractor, although the President, District Board, objected to the refund; the Vempalli Union Board (Cuddapah district) mentioned the write off a sum of Rs. 40 being market kist on the ground that the contractor sustained a loss.

*Agreements not obtained from leases.*

56. Presidents of local boards do not appear to realize the importance of safeguarding the interests of their boards in the matter of revenue leased out by obtaining contract agreements where necessary. Owing to the failure in several cases to take agreements, the recovery of kists due could not be enforced and revenue was, therefore, foregone.

*Law to local boards through agreements not having been obtained from lessees.*

57. The Vellore Taluk Board had to write off a sum of Rs. 2,526 owing to failure on the part of the President to obtain agreements from the lessees of certain market-sites, as a result of which he illegally issued distress warrants for the recovery of a portion of the amount due. In the subsequent proceedings in Court, the taluk board lost the case and had to write off the whole amount.

Similarly, owing to failure to obtain agreements, the Tiruvethipuram Union Board (North Arcot district) had to write off a sum of Rs. 290 being the balance of lease amounts of meat stalls and the Masvingalur Union Board (Guntur district), a sum of Rs. 128-10-8 being the unrecovered balance of the slaughter-house lease.

*Private scavenging service not self-supporting.*

58. Under section 127 of the Local Boards Act, 1920, the scale of private scavenging fees should be so fixed as to cover the cost of the service. This provision was not complied with by certain union boards and consequently the expenditure was in excess of the receipts, the service being worked at a loss to the boards, e.g., Satyamangalam (Coimbatore district), Rajanpet (Cuddalore district), Gerals (Guntur district) and Gudur (Nellore district).

*Delay in the remittance of collections.*

59. Executive Instruction 196 of the Union Manual requires that all collections should be remitted into the treasury at least once a week and more frequently whenever possible. This instruction was not followed by several union boards where remittances were asked to have been delayed. Such belated remittances are very often disguised temporary misappropriations which sometimes lead to large defalcations; e.g.—In the Perambalur and Karumalur Union Boards (Vizagapatnam district) and in the Narasannapeta Union Board (Narasannapeta district), remittances of collections were made only once a month. Similar delays were noticed in the case of Paramagudi and Ramaswaram Union Boards in the Namakkal district. In the Narsapuram Union Board (Nellore district), a remittance challan for Rs. 177 was signed by the President on the 4th January 1924, but the amount was actually credited into the treasury only on the 25th January 1924.

*Current money deposit not accounted for.*

60. A sum of Rs. 25 received as a current money deposit on the 15th March 1923 in connection with a lease of the market at Jolechettipalayam union (Coimbatore district) was not accounted for. It was not refunded to the party nor was it credited to the union board.

Similarly, a sum of Rs. 145 received as a current money deposit in connection with a sale of the contract for the supply of balls for conservancy purposes by the Paramakudi Union Board (Namakkal district), was not accounted for.

*Moneys retained not credited into treasury, but utilized for expenditure contrary to rules.*

61. (i) The President of the Marpanath Taluk Board (Bellary district), collected a sum of Rs. 1,037-8-0 during February and March 1924 from certain levy vendors without granting receipts and, instead of remitting the money into the treasury according to rule 127 of the Local Boards Manual, retained it in hand for expenditure. Out of this amount, he disbursed the salaries, travelling allowances and contingencies of the establishment for April 1924 and credited the unexpended balance of Rs. 744-15-6 into the treasury on the 12th May 1924.

The Government had authorized this board in Memorandum No. 5765-8, L. & M., dated 11th March 1924, to overdraw funds from the Government treasury up to a certain limit, and the action of the President in this case appears to have been a device to exceed the limit laid down by Government. The procedure was very irregular.

(ii) The President of the Sankari Taluk Board (Salem district) also utilized receipts for expenditure. The Presidents of the Union Boards of Perambalur and Karumalur (Vizagapatnam district), finding that their cheques were not honoured

at the treasury as a result of their having withdrawn their funds, began to utilize revenues collected for expenditure with the approval of the President, Taluk Board. This indicates that the officers concerned did not realize their responsibilities in regard to the money which came into their hands in their official capacity.

*Infringement of Local Boards—Statutory Provision not complied with in regard to borrowing.*

62. Local Bodies are not empowered to borrow money except in accordance with the Local Authorities Loans Act and the rules framed thereunder. The provisions contained in the above, both as regards the sources from which money may be borrowed and the purposes for which it may be borrowed, were disregarded by certain boards, e.g., the Union Boards of Yellamanchili, Narasingapalli and Jami in the Vingayapattam district. The first two boards borrowed money from private individuals and the last from one of the Board Members, on promissory-notes at varying rates of interest. The payment of interest on unauthorized loans, is an illegal charge on the Boards' funds and the question of sanctioning it, is under consideration. At the same time, it is necessary to point out that a local body which resorts to borrowing money privately cannot be said to be acting in ignorance of rules or of its responsibilities. The financial irregularity in these cases is of a serious nature.

*Vouchers not produced for audit.*

63. Vouchers in support of the expenditures incurred by the Harpanahalli Union out of a contribution of Rs. 500 by the District Board, Bellary, towards well works, were not forwarded to the Audit office. In the Suttur Union in the same district, three vouchers for Rs. 139-8-0 for 1921-22 and six for Rs. 161-1-5 for 1922-23 were not produced for audit. It was noticed in the Sennimalai Union (Tanjore district) that sixteen items of expenditure amounting to Rs. 308-2-5 were not supported by vouchers. Vouchers in support of certain payments were not produced at the Tadikonda and Mattur Union Board offices (Guntur district).

Such omissions indicate that the elementary principle that every payment should be supported by a proper voucher, is not observed by local bodies.

*Available Expenditure.*

64. (i) The requirements of certain local boards' offices in the matter of forms and registers were not properly gauged with reference to the average consumption in previous years and the stock on hand and the result was that large sums were expended on forms which were sufficient to last for years to come; e.g., the Venkatagiri Taluk Board (Nellore district) which closed with an adverse balance of Rs. 5,794 on 31st March 1933 and the Habbili Union Board (Vingayapattam district) which also had a deficit balance during the major portion of the year.

(ii) Three typewriters bought for the use of the commercial classes in the Board High School, Madanapalle, were shown in the Stock Register of the Madanapalle Taluk Board office and it was explained that the machines were kept in the office pending sanction of Government to the opening of these classes. As the net cost of the school is met from Provincial Funds, the machines should not have been purchased before sanction of Government was accorded.

(iii) The check of metal statements and the posting of the register of works as required by executive instruction (524) of the Local Boards Manual, were neglected by the District Board Engineer's office, Remad at Mannandara, and, in consequence, accountants of the District Board Engineer's office were deputed to the Audit office at Madurai to complete the work with reference to the paid vouchers. The travelling allowance amounting to Rs. 75-10-6, which was paid to the accountants in this case, is an example of available expenditure incurred by local bodies.

*Unprofitable Outlay.*

65. The Madurai District Board acquired a piece of land under the Land Acquisition Act at a cost of Rs. 261-8-0 in 1921-22 for use as a departmental gravel quarry. It would appear that in the following year it was discovered that the

gravel was not suitable for the purpose required and the land was therefore sold in public auction for Rs. 200. The transaction resulted in a loss to the Board which could have been avoided, if the suitability of the quarry had been tested before it was purchased.

*Public money expended for private purposes by a President.*

65. It is a recognized fact that the Audit department discovers and reports upon only a percentage of the irregularities that actually occur. In order to bring to light every irregularity, the co-operation of the administrative authorities is essential.

While such is the position, it is regrettable to notice that in certain cases the President in whom the entire executive power of the board vests under section 21 of the Local Boards Act, 1920, is himself the aggressor and is responsible for serious irregularities and has evaded detection in audit by complying with the formal requirements of audit check.

The President in question belongs to the Chinnale Taluk Board. He spent during 1921-22 and 1922-23 large sums of the taluk board money on improvements to his lands and property in certain villages so as to appreciate their selling price. It is remarkable that in this case the board allowed itself to be a mere tool in the hands of the President. The rules regarding the preparation and sanction of estimates, the execution, measurement and check-measurement, etc., of works, though complied with, were not observed in the spirit. The irregularities were as follows:—

- (i) Certain items of work not actually carried out were shown as completed in the measurement books and billed for.
- (ii) In some cases the measurements recorded were far in excess of the work actually done.
- (iii) In some instances the same item of work was billed for under two different estimates.
- (iv) Work actually executed was in certain cases shown as of a different and costlier nature.
- (v) Payment of rates higher than those agreed upon.
- (vi) Excess payments based on over-estimations which were due to the adoption of an inaccurate formula in the calculation of the amount of work done.

Another significant fact in this connexion is that the chief contracts of the board for 1922-23 were given to a single contractor who received payments amounting to Rs. 28,544-10-0 out of a total expenditure Rs. 68,041-8-0 incurred by the board on public works. So long as administrators of public funds do not realize their responsibilities to the public in the matter of the proper utilization of the funds in their custody and try to detect audit check, every irregularity must escape notice.

*Permitting clerks to Non-Official Presidents' residences at Local Boards' expense.*

67. Since the introduction of the Local Boards Act, 1920, and the appointment of non-official presidents, it has become customary for the non-official presidents who reside at their houses outside the headquarters of their local boards to summon clerks to attend on them in transit business. The clerks are allowed in such cases travelling allowance under the rules for the journeys to and fro, and for the meals at the president's residence which extend very often to several days.

It is doubtful if, in such cases, a president's residence can be treated as part of his office or camp for the purpose of admitting travelling allowance to clerks for journeys to and fro and for meals at the place.

With reference to an audit note on this point, a president has replied as follows:—“No doubt . . . in my residence and ever since I assumed charge of this presidency, this has been in vogue . . . I, as the head of the department for purposes of travelling allowance, have sanctioned the charges.”

From an audit point of view, it appears that the payment of expenses from Local Funds in such cases, should be treated as extraordinary charges, and with a view to reducing expenditure of the kind as much as possible, it appears desirable that special sanction should be required to be obtained.

*Money irregularly retained or drawn when not required for disbursement.*

63. It is a recognized principle that no money should be drawn from the treasury until it is required for disbursement. It is also not permissible to draw amounts to prevent the lapse of budget grants. Instances were noticed in which these principles were violated.

Thus, in the case of the Tadikonda Minor Union (Guntur district), a sum of Rs. 867-5-5, being the cash balance on 18th January 1923, was charged off in the day book as money required for expenditure and kept out of account until 21st February 1923 when it was credited in the accounts.

The President of the Nannampar Taluk Board (Kistna district) paid a contractor Rs. 1,005-8-0 in March 1924 on account of school furniture before actual receipt of the articles. It was explained that the contractor was permitted to keep the furniture for want of space in the Taluk Board's office.

On the 27th March, a sum of Rs. 305-8-0 was drawn by the President of the Tadivaram Union Board (South Arcot district) towards the cost of lamp-posts on the strength of the supplier's invoice. The articles were not, however, received until 4th April 1924.

Similarly, a sum of Rs. 131-15-0 was drawn on 31st March 1924 by the President of the Ambasamudram Union Board (Tinnevely district). It included the value of 24 tins of kerosene oil actually supplied on the 9th April 1924 and was disbursed on the 14th April 1924.

Fishery costs relating to the Nanchandrapuram Taluk Board (Gudlavari district) amounting to Rs. 90, were realized by the officers of the Revenue Department on 28th May 1923 and retained in hand until 27th March 1924, when the amount was credited into the treasury. The Taluk Board President took no steps to arrange for the remittance in time, although the collection of the amount by the Revenue subordinates was intimated to the President through the sale list sent up for his approval.

The initial tender deposits of successful bidders for the sale of market, cart-stand and slaughter-house leases for 1923-24 of the Tirupattur Union Board (Namakkal district) amounting to Rs. 489 received on 30th March 1923 were neither brought to account nor realized into the treasury until 19th July 1923.

*Pay of establishment drawn before it was due.*

64. The President of the Bukkapattam Major Union (Anantapur district) drew the salary of the establishment for November 1923 before it became due on the 25th and 26th November 1923, contrary to the instructions laid down in the Local Boards Manual, Executive Instruction (370). The necessity for this was not apparent, but, in any case, the procedure was irregular.

*Double and false claims.*

70. (i) *Double claim of travelling allowance by a District Board Member.*—Instruction (238) of the Local Boards Manual requires that presidents and vice-presidents of local boards when counter-signing travelling allowance bills of members should satisfy themselves by a reference to the register that the bill has been checked with the register, that the members concerned actually attended the meeting and that the amount of travelling allowance has not been paid for payment already. The register is required to be initialed by the president or vice-president, as the case may be, in token of such check. The omission to observe this rule has resulted in the double payment of travelling allowance to a member of the Gudlavari District Board to the extent of Rs. 57. The amount was, however, recovered from the member. In another instance it has resulted in an irregular payment by the District Board office, Guntur, of a sum of Rs. 15-12-0 on account of travelling allowance to a member who did not appear to have attended the District Board's meeting according to the attendance register. The amount has been permitted to be recovered.

(ii) Instances of similar double payments of travelling allowances to members were noticed in the Peshkanda Taluk Board where a sum of Rs. 10-7-0 was drawn in excess by two members of the Board. In the Guntur Taluk Board, a sum of Rs. 5-4-0 was drawn in excess by a member who had already drawn the sum of Rs. 7-5-0. These amounts are still outstanding.

(iii) A peculiar instance of double payment was noticed in the District Board Engineer's office, Vashere. A sum of Rs. 15 was deposited by a contractor for road maintenance work. It was noted twice in the register of deposits and refunded by the District Board Engineer twice—first in June 1923 and again in May 1925. The explanation offered was that the wrong entry was made on the contractor's advice, but it was not stated why the credit was not verified with reference to the receipted cheques furnished by the treasury and how, without a monthly reconciliation of the figures as provided for in Executive Instruction (512) of the Local Boards Manual, a second payment was made by the District Board Engineer.

In view of the fact that very large defalcations had taken place in respect of the District Board Engineer's deposit items in this same district a few years ago, special care should have been taken to secure accuracy in the receipt and payment of such items.

(iv) A sub-overseer in Coimbatore district who was required to maintain a conveyance drew the fixed conveyance allowance sanctioned therefor regularly every month without maintaining a conveyance on false certificates purporting that a conveyance was maintained. These certificates were counter-signed by his immediate superior, the Assistant Engineer. The false claims were subsequently discovered and the President, District Board, who held an inquiry into the matter, fined the Assistant Engineer Rs. 50, suspended the sub-overseer for three months and ordered that the sum of Rs. 115-10-0 irregularly drawn, should be refunded by him.

(v) One of the health inspectors employed by the Coimbatore Taluk Board, presented two bills on account of his travelling allowance for journeys made by him in September 1923—one for Rs. 15-4-0 in October 1923 and the other for Rs. 15-12-0 in March 1924. The second claim was for the same journey but for a sum in excess of the first claim. It was not detected owing to non-observance of rules in the Board's office. The amount drawn on the second occasion was subsequently recovered.

(vi) A similar omission to observe rules led to the double payment of travelling allowance to the Head Clerk of the Nizamnagar Taluk Board office in October and November 1923, the excess being subsequently recovered in January 1924. In the Cuddalore Taluk Board, travelling allowance on behalf of a member was drawn first in March 1924 and again in June 1924. The amount drawn in excess was, however, subsequently recovered.

(vii) An estimate for Rs. 300 for sinking a well was sanctioned by the Tiruvallur Union Board (Chingleput district) in 1919. With reference to this estimate, a bill for Rs. 165-2-4 was made out and deduction therefrom 10 per cent pending check-measurement, a sum of Rs. 150-14-11 was paid. In the meanwhile, there was a complaint that the bill contained false measurements and that the well alleged to have been sunk was an old disused well. No measurements appeared to have been recorded in a measurement book in support of the bill. The work was check-measured on 16th September 1922, nearly four years after the date of its alleged execution, and found for Rs. 118-18-0. Out of Rs. 150-14-11 paid in excess, a sum of Rs. 30-4-11 was recovered and the balance was written off by the Union Board. Adequate disciplinary action did not appear to have been taken against the subordinates concerned in this case.

*Stock account of forms and of tools and plant and office furniture not maintained and periodic verification of stock not carried out.*

71. Under Rule 255 and Executive Instruction (567) of the Local Boards Manual and the corresponding provisions of the Union Manual, Parts I and II, a stock account of all forms should be maintained in all local boards office and the stock verified and certified to at the end of every half-year by the President. Similarly, under Executive Instruction (563) of the Local Boards Manual and under similar provisions

of the Union Manual, Parts I and II, a register of tools and plant and office furniture should be maintained in each Local Board Office and an annual verification should be made. Instances were noticed in which Local Boards have either not maintained the stock accounts or have failed to make the periodical verifications.

#### *Disburse.*

72. It is a general principle that earmarked funds and deposits which consist of amounts returnable to parties, should not be drawn upon for general purposes by local bodies. The diversion of such funds to meet ordinary expenditure has been specifically forbidden in the case of municipalities—vide articles 15 and 478 of the Municipal Account Code. Though a similar restriction has not been specifically laid down by Government in the case of local boards, the new form of accounts has been so devised as to prevent the possibility of a diversion without obtaining proper sanction. This has been specifically pointed out in paragraph 2 of G.O. No. 249, L. & M., dated 29th January 1924. Nevertheless, deposits and Elementary Education funds were diverted by some boards, e.g., Kottapeta (Guntur district) and Kodanall (Tanjore district) union boards and the Chattrapal Taluk Board (Ganjam district). It is hoped that such unauthorized diversions will disappear in future as, under the recent orders of Government, local-acc. due to local bodies and contributions from Provincial Funds will be credited in monthly instalments or as expenditure is incurred, and local bodies will have to see that their expenditure is controlled and regulated according to the amount of credit of the general fund according to their accounts.

#### *Tenders not invited.*

73. (i) The rules regarding the invitation of tenders were not followed and tenders were not invited by some boards for works amounting Rs. 1,000 in value as required by statutory rule 154, Local Boards Manual; e.g., Kistna, Guntur, Bellary and Madura Districts. In the Kistna district, tenders were invited for a work but the contract was given to a person nominated by the President, Taluk Board, Bander, and the tenders received were not even opened and scrutinized.

#### *Agreements not obtained from Public Works Contractors.*

(ii) The personal responsibility incurred by Presidents in the matter of taking agreements from contractors for the execution of works has very often been commented upon by Government and as frequently ignored by Presidents, and several instances were noticed in which agreements were not taken. The practice of obtaining them long after the commencement of works or just before or after completion of works and final payments (e.g., Kistna and Guntur) appears to be still common and is intended only to get over an audit objection; the agreements so obtained do not serve the purpose for which they are intended.

A common defect in this connexion is the payment to contractors of rates higher than those in the contract agreements without executing revised agreements, e.g., Guntur, Kistna, Bellary, North Arcot and Trichinopoly districts. Even in the case of the important work of constructing a bridge over the Annarathi at Kallar (Trichinopoly district) estimated to cost over four lakhs of rupees, the original estimate was revised and payments were made at increased rates but no revised agreement was obtained from the contractor.

#### *Works commenced or carried out without sanctioned estimates.*

(iii) Under rule 228 of the Local Boards Manual, no works except those of an urgent nature should be commenced before an estimate has been sanctioned by competent authority. Several instances were noticed in which this rule was not observed and works were commenced or completed and payments were made therefor without sanctioned estimates. An estimate for Rs. 10,000 for metalling road No. 1 in the Tanjore district was sanctioned on 26th April 1924, but work to the value of Rs. 9,829-6-0 was carried out and payments to the extent of Rs. 9,718-6-0 were made to the end of March 1924. At the instance of the President, District Board,

payments in connexion with the maintenance of trunk roads were made in the Kistna district in anticipation of sanctioned estimates. An estimate for Rs. 5,000 for a road work, was sanctioned by the Cuddapah District Board in September 1923 and the agreement with the contractor was executed in December 1923 but metal for the road was collected in April and paid for in July 1923.

Instances of works executed without sanctioned estimates were noticeable in several other local boards also; e.g., the Union Boards of Jami (Vingapalan district), Ouder (Nellore district), Balungi, Uadrajavaram, Yelpur, Akovida (Kistna district) and Tadapalli (Guntur district) and the District Board of Madura.

Revised estimates were sometimes prepared and submitted for sanction after the works were completed, measured and check-measured. There was no evidence in such cases that the works were required to be proceeded with without sanction being obtained to deviations during the course of execution; e.g., Narasampalam Taluk Board (Vingapalan district).

#### *Advances for the execution of Public Works.*

(iv) Instances were noticed in which Local Board members were entrusted with the execution of public works and advanced money for the purpose from local funds. In the Gooty Taluk Board (Arantapur district), a sum of Rs. 2,522 was advanced to a member of the Board in December 1921 in connexion with the construction of a school building but the member has not yet accounted for the advance; a sum of Rs. 100 was paid to a member of the Thakkalam Union Board (North Arcot district) in December 1922 for the removal of prickly-peet and has not yet been accounted for by him.

Rule 284 of the Local Boards Manual prohibits advances and payments on general account to contractors. Nevertheless, an advance of Rs. 250 was made to a contractor in the Kankinola Union Board (Vingapalan district) for the purposes of repairing union roads.

#### *Payments on Progress and Approximate Measurements.*

(v) The repairs to road No. 37 (Kumbekulam, Tanjore district), done early in 1922-23, were measured in April 1923 and the value shown as Rs. 529. In check-measurement, the value of the work was first reduced to Rs. 378-8-0. The contractor then submitted that he allowed some margin to the contractor for earthwork not visible in some parts owing to delay in measurement, in other words, that his measurements were approximate in some cases. The Assistant Engineer thereupon passed some of the measurements originally disallowed by him and increased the value of the work to Rs. 499-5-0 which amount was accordingly paid to the contractor.

Instances were also noticeable of works having been carried out departmentally or by the Local Board Engineering Department for which measurements were not recorded in the measurement books, e.g., Harpmakalla (Bellary district), Jami (Vingapalan district) and Tadapalli (Guntur district) Union Boards. Payments for unmeasured works cannot be considered as authorized expenditure and the persons making such payments render themselves personally responsible for the irregularities.

#### *Delay in Check-measurement of Works.*

(vi) There were noticeable delays in the check-measurement of works in certain cases. The object of a check-measurement is lost if it is carried out after a considerable delay. Fraudulent and erroneous measurements in earth work, road-making, and removing prickly-peet cannot be detected unless the works in such cases are check-measured immediately after execution.

In the Trichinopoly district, the work of repairing breaches in road No. 71, was measured on 22nd March 1921 but check-measured on 6th July 1923 only after a delay of two years and three months. In the Madura district, a road formed in March 1922, was check-measured in March 1924 while earth work in connexion with the formation of another road, was measured on 8th February 1922 and check-measured on 11st March 1924. A well sunk in the Trivellore Union (Chingleput district), was check-measured four years after the completion of the work. There

were similar delays in other cases both in respect of buildings and road construction so much so that it is questionable whether the check-measurement really serves any useful purpose and whether it was not merely intended to avoid an audit objection.

*Delay in final Payments.*

(vii) Under executive instruction 441 (ii), payments for works should be made regularly throughout the year and should not be allowed to accumulate. Nevertheless final payments were often delayed owing to dilatory check-measurements. The delay extended to four years in some cases in the Guntur district while in the Krishna district, works measured in June 1920 and March 1922, were paid for in March 1924. Similar delays of about a year, were noticed in the Nalgonda and Madana districts also. Such belated payments necessarily tend to higher rates being demanded by contractors.

*Desires to avoid Lapses of Budget Grants*

(viii) The practice of drawing cheques before the close of the official year for works not executed or measured up simply for the purpose of utilizing the budget provision for the year, is forbidden by executive instruction (456) of the Local Boards Manual. This instruction was violated in some instances; e.g., a cheque for Rs. 121-10-0 was drawn on 31st March 1924 by the District Board Engineer, Guntur, to pay for the construction of a road; the cheque was retained by him till the 2nd May 1924 when the amount was forfeited by the Board owing to the work not having been executed in time or even satisfactorily.

In connexion with the construction of road drains in the Tanjore district, a sum of Rs. 1,510-8-0 was paid on account of 85 barrels of cement in charge of the contractor and a sum of Rs. 700 for bricks before the material was brought to the site of the work.

*Defalcations.*

74. (i) Since the submission of the last consolidated audit report, seven cases of embezzlements and temporary misappropriations of local boards' money ranging from Rs. 9-4-0 to Rs. 100-1-0 were reported. As several other cases were noticed during audit, it is evident that the rules in the Local Boards Manual and the Union Manual to the effect that all such cases should be reported to this office are not strictly followed.

It is regrettable to note that since the introduction of the Local Boards Act, 1920, the delinquents in some cases were none other than the presidents of local boards.

(ii) Reports regarding the final action taken with regard to the following embezzlements and misappropriations noticed in previous years have not yet been received in this office :—

Local Board	Amount.	Remarks.
	Rs. A. P.	
Eastipetia Union Board (Guntur district).	31 0 0	Union Board collections misappropriated by clerk in December 1922.
Adanki Union Board (Guntur district).	47 0 0	Union Board collections not admitted into Treasury in 1922.
Cuddalore Taluk Board .. ..	26 0 0	Pay of Maheshwaram school establishment for November 1922 misappropriated by the acting headmaster.
Rameswaram Taluk Board .. ..	37 4 0	Profession tax collected and misappropriated by the acting headman of Colliwakkala in 1922.
Chirahata District Board .. ..	100 14 0	Amount drawn by a contractor on a forged cheque in 1923.
Tittagudi Union Board (South Arcot district).	5 8 0	Release of amount misappropriated by Union dues in 1923.

(iii) In the matter of the defalcation of Rs. 8,879 by the clerk of the Alimnagar Union Board referred to in paragraph 67 (a) of the last consolidated audit report, no recovery of the amount has yet been made; a prosecution launched

against the clerk and the mason is pending as they have absconded. At the instance of the Government, a civil suit has been filed against the president of the Union Board for the recovery of the sum.

(iv) A sum of Rs. 4,931-8-3 was defalcated by the President of the Rameswaram Union Board. This sum included pilgrim tax to the extent of Rs. 2,502-1-0 and a sum of Rs. 1,000 drawn from the treasury as an advance for the purchase of articles required by the conservancy department. The President who was presented has been convicted and sentenced to pay a fine of Rs. 100 and to suffer imprisonment till the rising of the Court. The whole of the amount embezzled was made good.

(v) In Jeyapattinam Union Board in the Goddard district, the ex-president and an ex-clerk of the Union Board were reported to have collected and drawn from the treasury sums to the extent of Rs. 2,265 for works which were not executed though they were alleged to have been. The case is now under police investigation.

(vi) The President of the Tokkali Union Board (Guntur district), is under trial on a charge of misappropriation of union board funds amounting to Rs. 2,100 drawn by him for the purpose of repairing a union tank and sinking temporary wells. The result of the trial is awaited.

(vii) The President of the Chilakalorpeta Union Board (Guntur district), was prosecuted for the temporary misappropriation of two sums, viz., Rs. 1,440, drawn from the treasury between 6th February 1928 and 11th July 1928, and Rs. 453 being realisations of cesses not remitted into the sub-treasury area after the misappropriation was pointed out in audit. The prosecution resulted in the conviction of the President on both the charges in the lower Court but on appeal, the conviction was set aside on the first charge, but confirmed on the second—the ex-President being sentenced to two months' rigorous imprisonment and a fine of Rs. 300.

(viii) In the Attur Union (Salem district), a sum of Rs. 1,304-2-6 was misappropriated. Of this, a sum of Rs. 1,101-12-4 has been recovered. The audit of the accounts disclosed that they had been falsified by the union clerk. Government, in their Order G.O. M. No. 2030, L. and M., dated 24th July 1924, have instructed the President, District Board, Salem, to institute criminal proceedings against the culprits. The result is awaited.

(ix) As a special audit of the accounts of the Narasimaset Taluk Board (Guntur district), it was noticed that sale-proceeds realised by the President and Vice-President and amounts drawn by them from the treasury on different occasions for different purposes, were not properly accounted for by them. When the Collector of the district was deputed by Government to inquire into these irregularities, a sum of Rs. 507-15-0 was refunded by the President and a sum of Rs. 662-6-1 by the Vice-President. The further result of the inquiry is awaited.

(x) In the Ganjam district, a sum of Rs. 900-18-2, being an amount at credit of a subscriber in the Provident Fund, was drawn from the Post Office Savings Bank in January 1922 but was not disbursed to the subscriber. A second claim was preferred in July 1922 for the same amount and it was drawn from the Arko sub-treasury. The amount drawn on the first occasion was not accounted for.

(xi) As a result of a disregard of rules, serious irregularities were noticed in the Vinayagaram Taluk Board in accounting for profession tax and other collections. A taluk board member was entrusted with the supervision and collection of amounts due to the taluk board and the Vice-President received amounts collected by him collectors with the result that a total sum of Rs. 840 remained unaccounted for, the persons responsible for the non-remittance being the Vice-President, a member of the Taluk Board, the head clerk, the tax clerk and a temporary clerk.

(xii) The temporary President of the Kunimuttur (Anjar) Union Board, retained the revenues of the Union Board amounting to Rs. 752-4-0 realised from 13th January to 27th March 1924, and Rs. 124 therefrom on 9th February 1924 instead of issuing a cheque towards the pay of the Union Board staff for January 1924, retained Rs. 380 into the treasury on 31st March 1924, Rs. 31-4-0 on 28th April 1924 and Rs. 168 on 2nd August 1924, without any explanation for the delay in settling the collections, although executive instruction (189), part I of the Union Manual, specifically lays down that all collections in arrears in which there are no Government timaroes, should be remitted on the 21st of each month, unless they amount to Rs. 50 when they should be remitted forthwith. It has to be

observed that the withholding of collections for long periods, instead of crediting them to the treasury, as required by the rules, is tantamount to temporary misappropriation unless the contrary is proved.

(xvii) A sum of Rs. 655-4-0 appertaining to the Kaveri Union Board (Kinnar district) was misappropriated by the union clerk; the Police, inquiry into the matter is stated to be pending.

(xiv) Owing to lack of supervision, a sum of Rs. 357-13-4 was defalcated by the clerk of the Narasipatnam Union Board (Vizagapatam district), who died in June 1921. The amount has not yet been made good.

(xv) The cash balance of the Velugumina Union Board (Tanjore district), amounting to Rs. 141-8-2, was not available for verification during audit although it was repeatedly called for. If it was in the cash chest, there was no justification for its non-production.

(xvi) A sum of Rs. 342 collected by the Patel of Kulevoor on behalf of the Udipi Taluk Board (South Kanara district) between November 1922 and May 1923, on account of profession tax, was remitted on the 4th June 1923, in consequence of which he was fined Rs. 5 by the Revenue Divisional Officer. Irregularities of this kind are due to lack of efficient supervision.

#### *Segret of President Fund accounts.*

75. The President Fund accounts were not kept up to date in some of the District Board offices; e.g. the Nûgiris, North Arcot, Gundur, Bellary and Malabar. The cash book was not properly maintained in the Gôdâvarî Agency Board, where steps were not also taken to close the accounts for 1923-24. In the Gundur district, the cash book was not properly maintained from 1921. The books for the year 1921-24 was not adjusted in the Gundur district until the close of audit in November 1924.

#### (d) ACCOUNTANT-GENERAL'S TRUST ACCOUNTS AND THE ACCOUNTS OF THE TREASURER OF CHARITABLE ENDOWMENTS.

76. The Accountant-General's Trust Accounts and the Accounts of the Treasurer of Charitable Endowments, Madras, for the year 1924-25 have been audited. They do not call for any remarks.

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#### (f) MONDRAI AND RAJA VENKATAGANI CHOWDRI, MADRAS.

78. This is also one of the audits transferred to this department from 1st April 1924. The accounts which are audited monthly do not call for any remarks.

#### B PUBLIC HEALTH DEPARTMENT.

##### (a) Union Minor Tuberculosis Sanatorium, Madras.

79. The report on the audit of the accounts of the sanatorium for the year 1923-24 was forwarded to the Superintendent of the Sanatorium for transmission to the Government through the Surgeon-General. The general result was fairly satisfactory. The final orders of Government on the reports of the two previous years, viz., 1921-22 and 1922-23, have not been received.

##### (b) Madras Medical Council.

##### (c) Countess of Dufferin's Fund.

80. The accounts of the Madras Medical Council and the Countess of Dufferin's Fund for the calendar year 1924 were audited by the Accountant-General, Madras. They do not call for any remarks.

##### (d) Pasteur Institute, Coimbatore.

81. The annual audit report for the period March 1923 to February 1924 has been forwarded as usual to the Secretary to the Control Committee of the Institute for transmission to Government. The general result of the audit was satisfactory.

Order—No. 1893, L. & M., dated 11th May 1925.

Recorded.

2. The Government observe that there still remains a number of directions in which the accounting of district municipalities and local boards can and should improve. Some of them will be dealt with below.

3. There was delay by several municipal councils in the compilation of accounts which were not ready for audit on the date fixed. The attention of all municipal chairmen is invited to the provisions of section 39 of the Madras District Municipalities Act, 1920.

#### QUALITY OF ACCOUNTS.

4. In ten municipalities in the Presidency the accounts were maintained satisfactorily, but in the rest unsatisfactorily, while those of Saidapet, Cuckin, Nellore, Nagapattam, Bezarda, Rajahmundry, Vinnamgram, Tiravoor and Tiruchirappally continued to be unsatisfactory throughout the triennium ending with 1923-24. The accounts of the last five councils were unsatisfactory even before the triennium. The chairmen of the nine municipal councils mentioned above are requested to employ, in consultation with the Examiner of Local Fund Accounts, a competent staff for the maintenance of municipal accounts and to supervise them properly and ensure that there is no room for future complaint in this respect. The Government are constrained to observe that on the whole there was deterioration in the quality of accounts maintained.

#### DELAY IN REFERRING TO AUDIT.

5. It is regrettable that as many as 50 councils delayed settlement of a large number of old objections, while the number of such councils in 1923-24 was only 53. The presidency exceeded 100 in 19 municipalities against four in the previous year. The Government are glad to see however that the Rajahmundry Municipal Council which had as many as 359 items outstanding in the previous year reduced the number to one-half. Considerable further reduction is looked for. In Kurnool and Tiruchirappally, audit objections dating back to 1914-15 and 1915-16, respectively, remained unsettled. The purpose of audit is frustrated if audit objections are not removed immediately as recovery of the amounts objected to is rendered difficult by lapse of time. The attention of all local bodies is drawn to G.O. No. 835, Finance, dated 1st September 1924, and G.O. No. 11, Finance (L.A.), dated 29th January 1925.

#### ADVERSE BALANCE.

6. (a) In paragraph 6 of his report the Examiner brings to notice that seven municipal councils (Gudiyatham, Tirupattur, Vaniyambadi, Tiruchirappally, Kumbakonam, Nagapattam and Srirangam) closed the year with adverse balances and that thirteen other councils had a minus balance during some months of the year. It is observed that the Gudiyatham municipality has been working with a deficit ever since 1920 and that the other six councils mentioned above had adverse balances under the general account throughout the last triennium. In almost all the cases, the adverse balances were the result of slackness in collecting the revenues. The chairmen should foresee all items of ordinary expenditure and control and regulate expenditures so as not to exceed the credit of the account with its bankers. If a deficit is anticipated, exceptional expenditure and expenditure on capital schemes should be postponed and revenues should be collected more briskly. Care should be taken that unmarked funds are not diverted to other purposes. The municipal councils of Tiruchirappally, Kumbakonam and Nagapattam have taken or promised to take steps to place their finances on a sound footing. The councils of Gudiyatham, Tirupattur, Vaniyambadi and Srirangam are reluctant to take adequate steps to improve their finances. They should retrench expenditure wherever possible consistent with efficiency and raise the rate of taxes so as to secure a normal surplus. Each of these municipal councils is directed to submit a detailed report, not later than 1st July 1925, as to the action taken by it to set right its finances and to forward such report for the approval of Government a normal budget showing with details under each head, the normal income and expenditure and the rates at which the taxes are proposed to be levied.

(8) In paragraph 52 of his report the Examiner brings to the notice of the Government that the Tanjore District Board, seventeen taluk boards and eighteen union boards in non-Agency tracts had adverse balances on the last day of the year. The deficit of the Tanjore District Board was due to the non-transfer of the railway earnings from the railway account to the general account. The deficits of the taluk boards have been since completely wiped out and the number of deficit union boards has been reduced to ten. The finances of local boards have been examined by a reinforcement committee in each district and annual budgets for each board have been framed. The Government trust that the boards will regulate their expenditure with reference to the annual budgets and avoid deficits and consequent diversion of earmarked funds. They should also control expenditure so as to avoid overdrafts on their bankers.

#### COLLECTIONS.

7. Collection was bad in the Annamalai municipality, only 54.9 per cent of the current demand having been realized. Collection was very poor also in Salem (65), Chittoor (71), Tiruvallur (72), Chingle (73), Trichinopoly (73), Ilupet (73), Tirupattur (74), Vaidyanabadi (77), Tanjore (78), Coimbatore (78) and Karakalagum (79). None of these councils collected as much as 80 per cent of their current year's revenue. As the Tiruvallur Municipal Council continued to neglect the collection of revenue, the Government appointed a special officer under section 52 of the District Municipalities Act to perform this. The Government hope that the other councils will take warning from this action and make special efforts to perform what is one of their most important public duties. The councils should require their chairmen to place the monthly demand, collection and balance statements before them so that they may watch the progress made. It should be their aim and to allow any portion of the demand to fall in arrears. Many councils are able to collect the revenue of a particular year completely within that year itself and there is no reason why others should not do the same.

8. It is observed from paragraphs 18 to 19 and 52 to 55 of the report that municipal councils and local boards still grant remissions of revenue in contravention of the provisions of law and the repeated instruction of Government in the matter. Local bodies should realize that the practice of showing undue generosity to individuals is unjust to the general body of rate-payers and ultimately leads to unnecessary taxation.

9. Several chairmen and presidents of local boards delayed remitting collections to the treasury or authorized bank and allowed the money to be kept by their subordinates. Others drew money before it was required for disbursement. Such courses will tempt unscrupulous and dishonest subordinates to appropriate the money. The practice of keeping money unaccounted for is dangerous and irregular and should cease.

#### PRIVATE SANITARY SERVICE.

10. It is observed from paragraphs 18 and 58 of the report that the private scavenging service was not self-supporting in several municipalities and unions. It is unusual in principle to spend the general tax-payers' money in rendering special services to private individuals. The local bodies concerned should raise the rate of fees so that the service may be self-supporting. They should remember also that the excess expenditure incurred on such service over and above the fees levied is chargeable on the persons responsible for it.

11. In a few cases double claims were made for travelling allowances on the part of members of local boards. The Government must presume that such claims could only have been made by mistake or forgetfulness but at the same time wish to impress on all members the necessity for scrupulous care in such matters.

12. The action of some local bodies in borrowing money from private individuals referred to in paragraph 62 of the report is irregular and should not be repeated.

13. The attention of all municipal councils is drawn to the need of special promptness in repaying provident fund subscriptions into the Post Office Savings Bank and in adjusting the interest and bonus due to the subscribers. Failure to do so, which has occurred in some cases, inflicts an undeserved injury on subscribers and must be viewed by the Government with strong disapproval.

14. The Examiner states that since the submission of his previous report, he received reports of eleven cases of embezzlement and temporary misappropriation of municipal money and seven cases of local boards' money. During such, several other cases of defalcation were noticed. The Government agree with the Examiner that the funds were rendered possible by neglect of the rules. It is incumbent on presidents and chairmen to exercise close supervision over their subordinates and take every precaution in order to avoid defalcations and temporary misappropriations.

15. Since the submission of his last report, the Examiner issued surcharge certificates under the District Municipalities Act, 1920, in seven cases. As the Local Boards Act did not contain specific provision for surcharging deficiency of local boards' money on the persons responsible, rules have been framed under the Act which authorize the Examiner to issue surcharge certificates where necessary. The Government hope that the local bodies and their officers will not make it necessary for the Examiner to exercise his powers of surcharge frequently.

16. The Government wish to impress on all local bodies that disregard of the principles of sound finance and neglect of business-like methods in their dealings seriously retard the progress of local self-government.

17. Separate copies will issue on the report on the audit of the accounts of the Corporation of Madras.

C. B. COTTRELL,  
*Acting Secretary to Government.*



# THE FORT ST. GEORGE GAZETTE

*Published by Authority.*

No. 583

MADRAS, TUESDAY EVENING, JUNE 9, 1923.

[Price, 1 s. 6 p.]

## Part 3-B.—Educational.

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### MISCELLANEOUS NOTIFICATIONS.

#### POSTINGS.

With effect from 19th May 1923.

M.R.Sy. P. Bhagavan Acharya Ayyappa, Permanent District Educational Officer, Madras, in the Madras Educational Service, and officiating in South Arcot, to be District Educational Officer of the latter district.

Madras, 26th May 1923.

M.R.Sy. V. S. Krishnaswami Mahalingam Ayyappa, Permanent Lecturer, Government College, Kumbakonam, and officiating Additional Professor, Presidency College, Madras, to officiate as Senior Lecturer, Government Victoria College, Palghat, see M.R.Sy. C. N. Sampath Ayyappa Ayyappa on other day.

Madras, 1st June 1923.

#### ERRATA.

Please read rule 3 (a) on page 4 of the Madras Educational Rules, VI Edition, in rule 19.

1. In line 3 of rule 121 (4) (E) on page 76 of the Madras Educational Rules for "G.O. No. 128, Finance, dated 1st March 1922", please read "G.O. No. 128, Finance, dated 1st September 1922".

H. S. CHETTY.

Acting Director of Public Instruction.

B-1

### GOVERNMENT EXAMINATIONS. TRAINING SCHOOL-LEAVING CERTIFICATE.

#### NOTICE.

The following books are prescribed as text-books in Kannada for the Secondary grade courses of 1922-23 and for the Elementary grade for the Training School-Leaving Certificate Examination of 1923.

#### KANNADA.

##### Secondary Grade.

#### Detailed—

Text.—Kannada Grammar Vaibhava by T. S. Ahar (Shree Brothers & Co., Car Street, Mangalore). Price, Rs. 1-4-6.

Poetry.—Polysyllable, Part I, selections Nos. 24, 25, 26, 27, 28, 29, 30 and 31, by S. G. Kannanachari (Shree Brothers & Co., Car Street, Mangalore). Price, Rs. 1.

#### Non-detailed—

Text.—Kannadiga Kannada by V. T. K. Gopalanath (Shree Brothers & Co., Car Street, Mangalore). Price, Rs. 1-4-6.

Poetry.—Kannada Polysyllable, Part II (Shree Brothers & Co., Car Street, Mangalore). Price, Rs. 1.

##### Elementary Higher Grade.

#### Detailed—

Poetry.—Kannada Polysyllable by M. N. Kannan, selections—

- (1) Alambanashiksha.
- (2) Madhyamahashiksha.
- (3) Madhyamahashiksha.
- (4) Sargam Sahitya.
- (5) Krishna Leela.

(Sole Agents: Mandala, Limited, Co-operative Buildings, Mangalore). Price, Rs. 1.



**Gryps.**

**(Group C)**

*Poetry*—*Indrani by Changanthar Malar* (The Students' Store, Serampore, Ganjam district). Price, Rs. 6.

*Prose*—*Prabhu's Prabhu's*, Published by Vamade Mahapatra. (The Students' Store, Serampore, Ganjam district). Price, Rs. 1.

*Letters to be drawn*—(1) Chandrababbar, (2) Jeyaraj by mail, (3) Edison Pandey, (4) The Marikallil of the ancient Orissa, (5) Ganga, (6) Chandra, (7) Puri, (8) Bazarilloy, (9) Hindu, (10) Bhargava, (11) The effects of the Railway in Orissa, (12) Pargambar, (13) Karmach, (14) The last independent King of Orissa and (15) The Orissa Architecture.

**Leela**

**(Group A)**

*Prose*—*Camara's Galle War*, Book I (from chapters 1 to 18), edited by the Rev. John Joad, M.A., and the Rev. A. B. Wajpala, M.A. (Macmillan & Co., Ltd., Madras Branch, Madras). Price, Rs. 1-8-0.

*Poetry*—*Virgils Aeneid*, Book II (from lines 1 to 11), edited by L. E. Page, M.A. (Macmillan & Co., Ltd., Madras Branch, Madras). Price, Rs. 1-4-0.

**(Group C)**

*Prose*—*Virgils Aeneid*, Book II (from lines 1 to 11), edited by L. E. Page, M.A. (Macmillan & Co., Ltd., Madras Branch, Madras). Price, Rs. 1-4-0.

*Poetry*—*Virgils Aeneid*, Book II (from lines 1 to 11), edited by L. E. Page, M.A. (Macmillan & Co., Ltd., Madras Branch, Madras). Price, Rs. 1-4-0.

**Prose**

**(Group A)**

*Prose*—*Letters de mon Moulin*—from page 87 to 100, edited by the Rev. John Joad, M.A., and the Rev. A. B. Wajpala, M.A. (Macmillan & Co., Ltd., Madras Branch, Madras). Price, Rs. 1-8-0.

*Poetry*—*Letters de mon Moulin*—from page 87 to 100, edited by the Rev. John Joad, M.A., and the Rev. A. B. Wajpala, M.A. (Macmillan & Co., Ltd., Madras Branch, Madras). Price, Rs. 1-8-0.

**(Group C)**

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ready) in the undermentioned languages for the Public Examination of 1935:—

**(Group A)**

*Malayalam*

(1) *Katha* by M. K. Varghese Appay, M.A., LL.D., Published by A. Ramaswami Appay (Hennas Printing Press, Calicut). Price, Annas 8.

(2) *Thamangal* Chavittan by G. Gopal Menon, M.A. (M. S. P. & Co., Book-sellers, Cochin). Price, Annas 12.

**Gryps**

*Chikabharana* by Chikabharana Mahant (Students' Store, Serampore, Ganjam district). Price, Annas 8.

**(Group C)**

*Malayalam*

*Harada* by G. P. Paramasivam Pillai (S.V. Book Depot, Tiruvannam). Price, Rs. 1.

**Gryps**

*Rama Pratyakasha* by Durgabai Murn (Students' Store, Serampore, Ganjam district). Price, Annas 12.

**(By order)**

D. A. BORDAY,  
Secretary, School-Leaving Certificate Board,  
Office of the Controller for Govt. Examinations,  
Madras, 10th June 1935

**UNIVERSITY OF MADRAS.**

**NOTIFICATIONS.**

**EXAMINEE OF THE MEMBERS OF THE SYNDICATE OF THE SENATE.**

A vacancy having occurred in the Syndicate amongst its members, Messrs. H. S. S. V. Venkateswara Murthy, M.A., having become an official member of that body by virtue of his appointment as Vice-Chancellor of the University, it is hereby, by direction, notified that one member of the Syndicate has to be elected by the Senate from among its members to fill the vacancy.

Every elector is at liberty to nominate a qualified person to fill the vacancy. Every nomination shall be made by an elector in writing and shall be accompanied by another elector. Every such nomination shall be accompanied by the amount in writing of the nominee to serve on the Syndicate of electors.

Nominations must reach the Registrar, University of Madras, Triplicane P.O., Madras, not later than Friday the 29th June 1935.

**EXAMINEE OF THE MEMBERS OF THE SYNDICATE OF THE SENATE OF THE UNIVERSITY OF MADRAS.**

By direction of the Vice-Chancellor, it is hereby notified that one member of the Syndicate has to be elected by the Council of Affiliated Colleges from among its members in place of the Rev. F. Harrison, M.A., LL.D., who ceased to be a member of the Council of Affiliated Colleges by reason of his having resigned the Principality of an affiliated college, and has therefore ceased to be a member of the Syndicate.

Every elector is at liberty to nominate a qualified person to fill the vacancy. Every nomination shall be made by an elector in writing and shall be accompanied by another elector. Every such nomination shall be accompanied by the amount in writing of the nominee to serve on the Syndicate of electors.

Nominations must reach the Registrar, University of Madras, Triplicane P.O., Madras, not later than Friday the 29th June 1935.

**(By order)**

W. M. SEAN,  
Registrar,  
Senate House, 6th June 1935.

**SELECTION OF CANDIDATES FOR ADMISSION TO THE INDIAN MEDICAL DEPARTMENT, SUB-ASSISTANT SURGEON BRANCH (INDIAN MILITARY PUPILS)—JULY 1925.**

It is hereby notified that right candidates will be accepted for admission to the Indian Medical Department, Sub-Assistant Surgeon Branch.

1. Candidates must not be below 16 nor above 25 years of age on date of admission to the Medical School, i.e., on the 1st July 1925, and they must forward along with their applications testimonials as required in the elsewhere signed by Europeans or Indian of respectable position, Secondary School-Leaving Certificate, and certificates of personal, moral, age, physical marks and physical fitness signed by a Registered Medical Practitioner as defined in section 2 of the Medical Medical Registration Act, 1924.

2. Ward certificates recommended by the Medical Officer under whom they are serving may apply for the Indian Military pupil, those under the same conditions except in that case the maximum age limit is extended to 25 years. Admission is equally open to the sons both of soldiers and of persons engaged in civil occupations; but other things being equal, preference will be given to the sons of Indian commissioned and non-commissioned officers and soldiers.

3. Candidates of all nationalities are eligible for admission to this department provided—

(1) they hold a completed S.S.I.C. and declared eligible for admission to the University course of study, or

(2) have passed any of the examinations which have been recognized as equivalent to it in Article I of the Public Service Notification.

Preference will be given to candidates who have taken up one of the following subjects in Group (c)—Chemistry, Physics, Physiology, Mathematics.

(1) Physical Mathematics, (2) Algebra and Geometry.

Should a sufficient number of candidates possessing the above qualifications be not available, candidates possessing completed Secondary School-Leaving Certificate with satisfactory marks in English and optional subjects, i.e., Groups (a) and (b) shall be considered for admission.

4. Applications for admission made out in manuscript in the form prescribed below and accompanied by the documents mentioned must be sent to Personal Assistant to the Surgeon-General with the Government of Madras, No. 41, Market Street, Cathedral Post, Madras, on or before the 20th June 1925. Such applications must be accompanied by "Application for selection to the admission of Indian Military Pupils".

5. Holders of completed Secondary School-Leaving Certificate should forward their testimonials along with their applications. In the case of candidates who will complete their Secondary School-Leaving Certificate during the course of the current year, they should forward with their applications the other certificates required except the Secondary School-Leaving Certificate. This original Secondary School-Leaving Certificate should be forwarded on or before the 20th June 1925 pending receipt of which their applications will not be considered.

6. The Surgeon-General will appoint a Selection Board to examine the applications, select candidates and post them to the Medical School, Bangalore.

7. The names of successful candidates will be duly notified in Part I-B of the Port St. George Gazette, and they will be required to join the Medical School, Bangalore, when the letter reports in July 1925.

8. Selected candidates should before proceeding to Madras to join the Bangalore Medical School apply to the Superintendent in Galt for a passage warrant. Candidates who fail to do so will travel at their own expense.

9. The candidate selected will be designated "Indian Military Pupil". An selected candidate will be admitted to the Medical School, unless his parent, guardian or friend who is a resident in British India and is capable of fulfilling the conditions assumes a security bond on his behalf before admission, undertaking to refund to the State the cost of pupil's education if the latter refuses to complete the course to accept service in the Indian Medical Department, and to sign the required declaration as to the before completion of the course leaves the school without permission or is dismissed therefrom for misconduct or refusal to join the Medical School, Bangalore, to which he will be posted for training. Selected candidates will be enrolled under the Indian Army Act and the training officer for the purpose of this Act will be the Superintendent, Medical School, Bangalore.

10. Indian Military pupils will undergo academic training for four years. During the course of study, they will be allowed four quarters (30 weeks), clothing, books and expenses for study, and a stipend at the rate of Rs. 12 a month.

11. If after training, they qualify, receive the necessary declaration and immediately join for duty, they will then be admitted to the service, if required, as third class Sub-Assistant Surgeons from date of commencement of final examination and posted to a Military Hospital for duty. They will also be trained in structure and general drill.

12. Military Sub-Assistant Surgeons will not be given their diploma until the close of their service. An Indian Military Pupil who expresses his wish to abandon his studies or who fails to pass the practical examinations or who misconduct himself will be removed and all certificates to which he would otherwise have been entitled, will altogether be withheld. A student, who after finishing his course and posting out declines to sign the declaration if required will be similarly treated.

*Form of application for admission to the admission of Indian Military Pupils—July 1925.*

1. Candidate's name as full.
2. Father's name.
3. Date and religion of candidate.
4. Present age of candidate  years S.S.I.C.
5. Date of birth
6. Native language of the candidate.
7. Present residence.
8. Address in full.
9. Whether candidate has attached all the documents required—

- (1) Certificate of character.
- (2) Certificate of physical fitness, age, and personal marks signed by a Registered Medical Practitioner.
- (3) Certificate of examination.
- (4) Secondary School-Leaving Certificate.

10. Whether the candidate is willing to be admitted to a private pupil of the Medical School, Bangalore, if not, at what school.

11. Whether the candidate has been declared eligible for admission to University course of study, if yes, what year and at what school, he completed his S.S.I.C.

NOTE.—Applications from candidates who do not fulfil the conditions prescribed, and those received after the date will as an amount be considered not will any communication to the matter be refused. The notice will be subject of application to the Surgeon-General, the age limit and of those who are defective or exceeds the required documents. Students who have previously been dismissed from the Medical School are ineligible for admission.

4. Holders of completed Secondary School Leaving Certificates should forward their certificates along with their applications. Candidates who will complete their Secondary School Leaving Certificates during the course of the current year should forward with their applications the other certificates required except the S.S.L.C. The original Secondary School Leaving Certificate should be forwarded on or before the 20th June 1925, pending receipt of which their applications will not be considered.

5. The Surgeon-General will appoint a Selection Board to examine the applications, select candidates and post them to one of the Medical Schools, viz., Bangalore, Tanjore, Vangavatem and Coimbatore according to the district from which the applicants come as far as accommodation would permit in those schools. Students will be liable to transfer from one school to another during the period of their training.

6. The names of selected candidates for admission as private pupils will be notified in Part B-B of the Fort St. George Gazette, and they will be required to join the Medical Schools they will be posted to when the school re-opens in July 1925.

7. The fees payable by private pupils shall be as follows:—

	Student fees per annum.
	Rs.
(1) Private pupils (male) belonging to Madras Presidency .. .. .	60
(2) Private pupils (male) from outside the Presidency or from a Native State .. .. .	800
(3) Pupils (male) by Native States or other Government .. .	100

8. The fee must be paid into a Government Treasury to the credit of Medical School fees and the treasury receipt delivered at the school office before admission.

9. The course of instruction at the Medical School will extend to four years and pupils have to pass examinations conducted by the Board of Examiners at the end of each year. On passing the final B.M.P. examination they will be granted the diploma of B.M.P. entitling them to practice Medicine and Surgery.

*Form of application for admission of private pupils into the B.M.P. paid class of the Medical School—July 1925*

1. Name of candidate
2. Father's name
3. Father's rank and occupation
4. Date and religion.
5. Present age and date of birth as per B.S.L.C.
6. Mother language of the candidate
7. Present residence
8. Address in full.
9. Whether the candidate has been declared eligible for admission to University course of study, if so, in what year, and at what school he completed.
10. If no such subject on which he desires to be admitted.
11. Whether he attached all the documents required by paragraph 5.

*Notes.*—Applications from candidates who do not fulfil the conditions prescribed are not submitted after the date set, or, on account, be considered nor will any recommendation on this matter be required. It is also well to take of applications submitted in duplicate the required documents and students who have previously been declared from the Medical Schools are ineligible for admission.

\* One or more statements in regard to order of preference.

K. MAHIDHAVA MENON,  
Principal Attached to the Surgeon-General.

Madras, 14th May 1925.

B-5

# THE LAW COLLEGE, TRIVANDRUM.

*Notice regarding the constitution and working of the Trivandrum Law College*

1. *Object.*—The College, which is affiliated to the Madras University in the Faculty of Law, is intended to afford instruction to students preparing for the F.L. & B.L. Degree Examinations of the said University and for the Bachelorship, the First and Second Special Tests and such other examinations in Law as have been or may hereafter be instituted by the Government.

2. *Control.*—Subject to the control of the High Court, the general management of the College is vested in the Principal.

3. The members of the staff are subordinate to the Principal and of communications which they may wish to address to any higher authority must be forwarded through him.

4. *Staff.*—The staff shall consist of a Principal, two Senior Professors, eight Junior Professors and a Lecturer in Medical Jurisprudence.

5. The Principal shall be a Barrister-at-law, or a Vakil, of the High Court, being a Graduate-in-Law, of not less than five years' standing in either case, the two Senior Professors shall be Barristers-at-law of not less than three years' standing or Vaksils of the High Court, being Graduate-in-Law of not less than five years' standing; and the five Junior Professors shall be Barristers-at-law, or Vaksils of the High Court, being Graduate-in-Law, of not less than three years' standing.

6. The Senior and Junior Professors will be required to lecture one hour daily during the five working days of the week and the Principal one hour a week.

7. The duties of the Professors shall from time to time be determined by the Principal.

8. *Course of instruction.*—The courses of instruction for the B.L. classes shall be as laid down in the Rules and regulations of the Madras University. They shall extend over two years, divided into six terms, the terms being separated by the three vacations of the year. During the first three terms students shall be prepared for the First Examination in Law, and, during the remaining three terms, students who have completed their course of instruction in the F.L. class and who have passed the necessary examination shall be prepared for the B.L. Degree Examination. The course of instruction for the Bachelorship classes shall embrace the subjects prescribed in the rules made by the High Court and shall extend over two years or six consecutive terms.

9. *Classes.*—The College shall maintain the following classes:—

- (1) B.L. Class—to consist of students preparing for the B.L. Degree Examinations.
- (2) F.L. Class—to consist of students preparing for the F.L. Examinations.
- (3) Bachelorship Class—to consist of such as preparing for the Bachelorship Examinations.

10. *Strength of classes.*—There shall be no fixed limit to the number of students to be admitted into any class, admissions being regulated with reference to the accommodation and staff available for efficient instruction. But should it be considered necessary that a limit should be fixed as regards admissions, selection shall be made on the basis of the receipt of applications by the Principal.

11. *Admission, Examinations and withdrawal.*—All applications for admission shall be in a prescribed form and shall be submitted as to such the Principal not later than the first Monday in July for the B.L., F.L. and Bachelorship classes. Every application must be accompanied by a certificate from the School or College to which the applicant was last attached.



SUPPLEMENT TO PART LB

THE FORT ST. GEORGE GAZETTE

K<sub>d</sub> 231

MADRAS, TUESDAY EVENING, JUNE 9, 1923.

(Tucker, 1963, p. 106)

### GOVERNMENT EXAMINATIONS

GOVERNMENT TECHNICAL EXAMINATIONS, APRIL 1965.

2008. APRIL 18th

The following candidates are declared to have passed the Government Terminal Examination held in April 1934 in the subjects under which their names appear:—

(A notice will be published in Part I-B of the Fort St. George Gazette in the month of August stating when and to whom applications should be made for nomination.)

[N.B.—Applications from unsuccessful candidates asking for information as to the cause of failure, or for a re-evaluation of their answer-papers will not be attended to.]

Dr. Wm. Buchanan, Glasgow, Scotland, and  
Dr. J. M. Buchanan, Glasgow, Scotland.

## NATALIAH SHEDDEN, LOWE GRACE.

Year Class

Register number and name of model	Class of membership	Form of association
3418. E. Sany Ayayn	..	B
3419 E. Kanyayayn (P)	..	B
Benson Class		
1158 B. Kanyayayn	..	B
1159 E. Kanyayayn Ayayn	..	B
1160 E. Kanyayayn P	..	B
1161 E. Kanyayayn P	..	B
1162 E. Kanyayayn P	..	B
1163 E. Kanyayayn P	..	B
1164 E. Kanyayayn P	..	B
1165 E. Kanyayayn P	..	B
1166 E. Kanyayayn P	..	B
1167 E. Kanyayayn P	..	B
1168 E. Kanyayayn P	..	B
1169 E. Kanyayayn P	..	B
1170 E. Kanyayayn P	..	B
1171 E. Kanyayayn P	..	B
1172 E. Kanyayayn P	..	B
1173 E. Kanyayayn P	..	B
1174 E. Kanyayayn P	..	B
1175 E. Kanyayayn P	..	B
1176 E. Kanyayayn P	..	B
1177 E. Kanyayayn P	..	B
1178 E. Kanyayayn P	..	B
1179 E. Kanyayayn P	..	B
1180 E. Kanyayayn P	..	B
1181 E. Kanyayayn P	..	B
1182 E. Kanyayayn P	..	B
1183 E. Kanyayayn P	..	B
1184 E. Kanyayayn P	..	B
1185 E. Kanyayayn P	..	B
1186 E. Kanyayayn P	..	B
1187 E. Kanyayayn P	..	B
1188 E. Kanyayayn P	..	B
1189 E. Kanyayayn P	..	B
1190 E. Kanyayayn P	..	B
1191 E. Kanyayayn P	..	B
1192 E. Kanyayayn P	..	B
1193 E. Kanyayayn P	..	B
1194 E. Kanyayayn P	..	B
1195 E. Kanyayayn P	..	B
1196 E. Kanyayayn P	..	B
1197 E. Kanyayayn P	..	B
1198 E. Kanyayayn P	..	B
1199 E. Kanyayayn P	..	B
1200 E. Kanyayayn P	..	B

## MALAFALAM NORTHWARD (HOLLER GRAVE)

Reynolds, C. 1995.

1481	Y. Kishino, F. Ito	..	NE	Trinidadia
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Office of the Census, for Govt. Examinations,  
Madras, 20th May 1922.

### TYPE-WRITING JUDGE'S GRADES

The following candidates, having satisfied the Examiners in the Written test, have still to wait upon the Oral and Practical Examinations. Particulars as to the time and place at which the examinations will be held, will be notified in Part I B of the Red St George Gazette. All above candidates whose names are not mentioned below, wherever they may have been accepted, will understand that, having failed in the Written test, they will not be required to appear for the Oral and Practical examinations.

Note.—Candidates will, if necessary, be examined on their feet. Every foot candidate must bring one suitable instrument.

W. A. Ruckelshaus, N. J. and New York State Toxicologist.  
H. M. Hohenhausen, O. C. Infant-Clinician.

[28.3]—Applications from unrepresented candidates asking for information as to the cause of failure or for a re-examination of their answer papers will not be attended to.

## TYPE-WRITING (HARSHIT SINGH)

Register number and name of institute	Class of candidate	Place of examination
14 Pet. Vasiliev Institute	None	University
17 Dept. Chair "Ergonomics" DIA	N/A	University
118 Dept. Ergonomics	N/A	University
119 " " " " " "	N/A	University
120 " " " " " "	N/A	University
144 " " " " " "	N/A	University
145 " " " " " "	N/A	University
146 " " " " " "	N/A	University
147 " " " " " "	N/A	University
148 " " " " " "	N/A	University
149 " " " " " "	N/A	University
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198 " " " " " "	N/A	University
199 " " " " " "	N/A	University
200 " " " " " "	N/A	University

(18)  $\text{and}_{\text{and}}$ D. A. HOTIAT, *London*

Office of the Consul, see GOVT. EMBASSIES,  
MALAYA, with JAMES BULL.



# THE FORT ST. GEORGE GAZETTE

Published by Authority.

No. 23]

MADRAS, TUESDAY EVENING, JUNE 9, 1925.

(Price, 2 ea. 5 p.)

## Part II.—Miscellaneous Notifications.

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A list of Dates Expires for each ending 31st June 1925.

### APPOINTMENTS, LEAVE, ETC.

#### REGISTRATION.

**Extension of Leave.**—Under rule 31 of the Fundamental Rules, M.E.Ry. T. B. Subramanian Pillai, Assistant, Registrar of Assurances, Tellico, is granted extension of leave days' leave on average pay.

J. VENKATARAMAYANA,  
Inspector-General of Registrars.

Madras, 2nd June 1925.

#### JUDICIAL.

**Transfers.**—No 47. In partial modification of High Court Notification H.O.C. No. 1213, dated 25th April 1924, the following transfers of District Magistrate have been ordered by the High Court:—

- (1) M.E.Ry. Rudraswami Raju & Varad, from Mar-  
kapur to Ponnambet.
- (2) M.E.Ry. Chellabhai Rao Pantulu,  
Bare, from Bareilly to Markapur.

**Note.**—The transfer of No (1) will carry effect in force  
from 1st October under Fundamental Rule 127.  
High Court, Madras, 2nd June 1925.

**Transfers.**—No 48. In partial modification of  
High Court Notification H.O.C. No. 1213, dated  
25-4.

2nd April 1925, the following transfers of District  
Magistrate have been ordered by the High Court:—

- (1) M.E.Ry. Periyasami Pillai, Kattankulathur  
Pillai, Assistant, from Kattankulathur to Ten-  
kasi (Additional).

**Note.**—The transfer will not carry any effect in force  
in force.

- (2) M.E.Ry. Manjappa Venkateswara Pantulu,  
Bare, from Tiruchirappalli (Additional)  
to Ootacamund.

- (3) M.E.Ry. Kodagambal Kattankulathur  
Pantulu, Assistant, from Tenkasi to  
Tiruchirappalli.

- (4) M.E.Ry. Arinambal Chellabhai, Kattankulathur  
Bare, Assistant, from Tiruchirappalli to  
Tiruchirappalli.

**Note.**—All officers should join their new stations on the  
expiry of the orders in which they are posted after con-  
sideration.

M. K. AMER-UD-DIN,  
Deputy Registrar in Charge.

High Court, Madras, 1st June 1925.

#### EXPENSE.

**Extension of Leave.**—Bare Subb M.E.Ry. S. Ram-  
chandran Rao, Inspector, is granted an extension  
of leave on average pay on medical certificate for  
11-1.

six months from 21st May 1925 is continuation of the leave already granted to him.

W. A. BRITO,

*Acting Secretary to Commissioner of Revenue,  
Madras, 1st June 1925.*

#### FOREIGN.

*Leave*.—Mr. J. E. M. Madholl, District Forest Officer, North Chikmagalur, is granted leave on average pay for fourteen days from 21st April 1925.

H. TIRREHAN,

*Acting Chief Conservator of Forests,  
Madras, 1st June 1925.*

#### Public Works.

*Transfer*.—M.R. Ry. E. R. Subrahmanyam Ayyar, Officiating Assistant Engineer, from the Department of Revenue's office, Tanjore, Coimbatore, to Kottar Western division for charge of the Eastern sub-division, in place of M. K. Ry. G. S. Satharajah Ayyar, Assistant Engineer, who has applied for leave.

S. BHASKARA AYYAR,

*Superintending Engineer, Tanjore Circle,  
Tanjore, 21st May 1925.*

*Transfer*.—(1) M.R. Ry. P. S. Narasimha Ayyar Ayyar, Assistant Engineer, Coimbatore Conservancy sub-division, Tanjore, is transferred to the Tanjore division for charge of the Nagapattinam sub-division, vide M.R. Ry. T. V. Sundaram Ayyar, Superintendent as a temporary measure. To move in vacante by him (3).

(2) M.R. Ry. K. Srinivasan Ayyar Ayyar, Assistant Engineer, Tiruchirappalli division, is transferred to the Kottar division for charge of No. 1 sub-division. To move first. (This candidate has posted to the Coimbatore Conservancy sub-division ordered in this office No. 1132-36, dated 21st March 1925.)

(3) M.R. Ry. K. Palaniyappa Pillai Ayyar, Officiating Assistant Engineer, is transferred from Kottar division to charge of Coimbatore Conservancy sub-division, Coimbatore division, Tanjore. To move in vacante by him (3).

C. PERDIE,

*Superintending Engineer, Tiruchirappalli Circle,  
Tiruchirappalli, 26th May 1925.*

#### AGRICULTURE.

*Extension of Leave*.—The leave on average pay for two months granted to M. K. Ry. C. Parayam Ayyar Ayyar, Assistant Director of Agriculture in charge of Eighth Circle, is extended by two days.

G. R. DILSON,  
*Director of Agriculture.*

Madras, 26th May 1925.

#### MEETINGS.

*Leave*.—M.R. Ry. K. G. Thevarasa Muttu Ayyar, I. & S. (Civil) Assistant Engineer in charge of Local Fund Hospital, Sivagangai, has been granted leave on average pay for one month from date of relief.

Madras, 26th May 1925.

*Extension of Leave*.—Under rule 31 of the Fundamental Rules, M. R. Ry. K. Subramanyam Ayyar Ayyar, I. & S. (Civil) Assistant Engineer in charge of the Municipal Hospital, Chikmagalur (North Arcot district), has

been granted extension of leave on average pay for four days from 15th April 1925.

*Leave*.—M.R. Ry. G. Drakes Rao Ayyar, M.B.S., Assistant to Professor of Medicine, Medical College, Madras, has been granted privilege leave for one month from 4th May 1925.

(By order)

K. MADHAVA MESON,

*Personal Assistant to the Surgeon-General,  
Madras, 26th May 1925.*

#### GENERAL NOTIFICATIONS.

##### IMPERIAL LIBRARY.

SECRETARIAT BUILDING, 4, RAJAWADE ROAD,  
CALCUTTA.

Open { Week-days and Sundays, from 10 a.m.  
to 7 p.m.  
Sundays and Holidays, from 2 p.m. to 5 p.m.

The Imperial Library is also a Lending Library. It is free to all except children. There is no subscription to pay.

A. F. M. ABDOL ALI,  
*Offg. Librarian.*

##### ERRATUM.

In the notification under 'Transfer, Trans' appearing above the name of A. G. Leach, Collector, on page 559, 707, 735, 760 and 791 of Part II of the Port St. George Gazette, dated 26th, 15th, 20th and 21st May and 2nd June 1925, respectively, in paragraph 3, line 5, for '26th day of September 1925,' read '25th day of September 1925'.

A. G. LEACH,  
*Collector.*

North Arcot Collector's Office,  
4th June 1925.

##### NOTIFICATIONS.

The Registrar of Co-operative Societies, Madras, has, under section 38 (1) of the Co-operative Societies Act II of 1912 (India), cancelled the registration of the Telukoganallur Co-operative Society No. 7377 in the Madras District of the Madras district and has appointed the Assistant Registrar, Madras, to be liquidator under section 45 (1) of the same Act.

This order will take effect on the expiry of two months from this date, viz., 30th May 1925.

The Registrar of Co-operative Societies, Madras, has, under section 38 (1) of the Co-operative Societies Act II of 1912 (India), cancelled the registration of the Jagadivallapuram Sri Krishna Co-operative Society No. 8476 in the Coimbatore District of the Coimbatore district and has appointed the Assistant Registrar, Coimbatore, to be liquidator under section 45 (1) of the same Act.

This order will take effect on the expiry of two months from this date, viz., 30th May 1925.

J. SUBBAY,

*Registrar of Co-operative Societies,  
Madras, 26th May 1925.*

DEPARTMENT OF AGRICULTURE.

Statement showing the inland acreage plan and exports of raw cotton in the Madras Presidency for the week ending 30th May 1925.

(Note.—All figures are in bales of 400 lb. lint.)

Variety of cotton.	For the corresponding week of the previous year.		For the current week.			Total from 1st February in the corresponding week of the previous year.		For the current year from 1st February to date.		
	Baled at mills.	Net exports by sea.	Baled at mills.	Net exports by sea.	Total.	Baled at mills.	Net exports by sea.	Baled at mills.	Net exports by sea.	Total.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Trompsville .. ..	3,941	805	3,941	805	4,746	12,418	2,387	12,418	2,387	14,805
Chintala .. ..	1,241	1,840	1,241	1,840	3,081	10,879	4,380	10,879	4,380	15,259
Bartholomew .. ..	1,075	840	1,075	840	1,915	10,879	4,380	10,879	4,380	15,259
Chintala .. ..	36	26	36	26	62	10,879	4,380	10,879	4,380	15,259
Chintala .. ..	322	244	322	244	566	10,879	4,380	10,879	4,380	15,259
Total .. ..	6,585	2,715	6,585	2,715	9,300	34,971	11,527	34,971	11,527	46,498

(a) Returns reported in the corresponding week of previous year by Indian mills.

(b) Returns reported in the current week by Indian mills.

(c) Returns by sea in the current week—Madras, 4,324; Coimbatore, 1,100; Tenali, 876.

(d) Includes 317 bales not reported before.

(e) Includes 80 bales not reported before.

(f) Includes 26 bales not reported before.

Quantity of cotton pressed in the pressing factories and of unpressed cotton received at spinning mills in the Madras Presidency during the week ending 30th May 1925.

(Note.—All figures are in bales of 400 lb. lint.)

Variety of cotton.	In the previous year.					In the current year.				
	Bales pressed in the week ending May 1924.	Bales pressed from 1st February 1924 to 30th May.	Unpressed cotton received at spinning mills from 1st February 1924 to 30th May.	Total.	Unpressed cotton received at spinning mills from 1st February 1924 to 30th May.	Bales pressed in the week ending May 1925.	Bales pressed from 1st February 1925 to 30th May.	Unpressed cotton received at spinning mills from 1st February 1925 to 30th May.	Total.	Unpressed cotton received at spinning mills from 1st February 1925 to 30th May.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Trompsville .. ..	10,742	25,506	3,365	39,613	4,621	45,428	3,373	48,801	10,400	14,773
Chintala .. ..	361	76	1,458	1,895	576	14,414	2,408	16,822	32,400	34,800
Bartholomew .. ..	4,570	14,184	2,178	20,932	2,002	24,246	4,274	28,520	27,000	29,000
Chintala .. ..	1,330	28,184	36	29,550	2,002	24,246	4,274	28,520	27,000	29,000
Chintala .. ..	1,330	18,161	32	19,523	344	20,167	32	20,199	18,500	18,500
Total .. ..	18,333	57,851	6,971	73,355	10,431	107,861	10,887	118,746	118,746	118,746

(a) Includes 181 bales not reported before.

(b) Includes 476 bales not reported before.

Madras, 5th June 1925.

G. B. HILSON,  
Off. Director of Agriculture.

TREASURE TROVE.

It is hereby notified under section 4 of the Indian Treasure Trove Act (VI of 1878) that on or about 23rd August 1924, treasure consisting of the undermentioned articles found at No. 30 was found hidden in the cattle-grazing ground P. No. 42 belonging to one Rajagopal Anand, Proprietor, in the village of Kottayampattanam of Naragudi-gudem in the Chittoor district, Chittoor district.

Description of property.

1. Two silver bangles (value Rs. 1000000).
2. Two silver bangles.
3. Two silver bangles.
4. One silver ring.
5. Five pieces of silver coins.
6. One silver chain.

Description of property—contd.

7. One gold ring.
8. A piece of gold.
9. Five gold bangles (value Rs. 1000000).
10. Three small pieces of gold.
11. One pair of silver bangles (value Rs. 1000000).
12. All persons claiming the said treasure or any part thereof, are hereby required to appear personally or by agent before the Collector of Chittoor at his office at Udagamperur on the 15th day of June 1925 in order to the notice being registered and determined in accordance with the provisions of the Act.

Chittoor Collector's Office,  
24th January 1925.

U. RAMA RAO,  
Collector.



Name of the District	Name of fish (rank) and amount taken				Catches		Realized		Fishes		Returning	
					Archie	Deaths	Archie	Deaths	Archie	Deaths	Archie	Deaths
Eastern	Bass	..	..	..	..	..	4	..	..	..	..	..
	Salmon	..	..	..	..	..	..	..	..	..	..	..
	Salmon M.T.	..	..	..	..	..	..	..	..	..	..	..
	Salmon M.T.	..	..	..	..	..	..	..	..	..	..	..
	Total	..	..	..	..	..	26	7	..	..	..	..
Central	Bass	..	..	..	..	..	21	..	..	..	..	..
	Salmon	..	..	..	..	..	18	..	..	..	..	..
	Salmon M.T.	..	..	..	..	..	129	..	..	..	..	..
	Salmon	..	..	..	..	..	26	..	..	..	..	..
	Salmon	..	..	..	..	..	2	..	..	..	..	..
	Salmon M.T.	..	..	..	..	..	2	..	..	..	..	..
	Salmon M.T.	..	..	..	..	..	12	..	..	..	..	..
	Salmon M.T.	..	..	..	..	..	22	..	..	..	..	..
	Salmon M.T.	..	..	..	..	..	1	..	..	..	..	..
	Total	..	..	..	..	..	218	50	..	..	..	..
Western	Salmon	..	..	..	..	..	26	14	..	..	..	..
Chingapah	Chingapah	..	..	..	..	..	8	..	..	..	..	..
	Chingapah M.T.	..	..	..	..	..	2	..	..	..	..	..
	Chingapah M.T.	..	..	..	..	..	2	..	..	..	..	..
	Total	..	..	..	..	..	10	..	..	..	..	..
North West	Chingapah	..	..	..	..	..	1	..	..	..	..	..
	Chingapah	..	..	..	..	..	2	..	..	..	..	..
	Chingapah	..	..	..	..	..	1	..	..	..	..	..
	Total	..	..	..	..	..	4	..	..	..	..	..
Tongue	Bass	..	..	..	..	..	2	..	..	..	..	..
	Salmon	..	..	..	..	..	26	..	..	..	..	..
	Salmon	..	..	..	..	..	2	..	..	..	..	..
	Salmon	..	..	..	..	..	26	..	..	..	..	..
	Salmon	..	..	..	..	..	2	..	..	..	..	..
	Salmon M.T.	..	..	..	..	..	40	..	..	..	..	..
	Salmon M.T.	..	..	..	..	..	4	..	..	..	..	..
	Total	..	..	..	..	..	140	78	18	2	..	..
	Salmon	..	..	..	..	..	10	..	..	..	..	..
	Salmon	..	..	..	..	..	1	..	..	..	..	..
Tongue	Salmon	..	..	..	..	..	4	..	..	..	..	..
	Salmon	..	..	..	..	..	31	..	..	..	..	..
	Salmon	..	..	..	..	..	2	..	..	..	..	..
	Salmon	..	..	..	..	..	1	..	..	..	..	..
	Salmon	..	..	..	..	..	8	..	..	..	..	..
	Salmon	..	..	..	..	..	2	..	..	..	..	..
	Salmon	..	..	..	..	..	2	..	..	..	..	..
	Salmon	..	..	..	..	..	2	..	..	..	..	..
	Salmon	..	..	..	..	..	2	..	..	..	..	..
	Total	..	..	..	..	..	60	46	26	8	..	..
Western	Salmon	..	..	..	..	..	18	..	..	..	..	..
	Salmon	..	..	..	..	..	218	..	..	..	..	..
	Salmon	..	..	..	..	..	21	..	..	..	..	..
	Salmon	..	..	..	..	..	12	..	..	..	..	..
	Salmon	..	..	..	..	..	2	..	..	..	..	..
	Salmon	..	..	..	..	..	2	..	..	..	..	..
	Salmon	..	..	..	..	..	2	..	..	..	..	..
	Salmon	..	..	..	..	..	2	..	..	..	..	..
	Salmon	..	..	..	..	..	2	..	..	..	..	..
	Total	..	..	..	..	..	260	120	..	..	..	..
Tongue	Salmon	..	..	..	..	..	2	..	..	..	..	..
	Salmon	..	..	..	..	..	2	..	..	..	..	..
	Salmon	..	..	..	..	..	2	..	..	..	..	..
	Salmon	..	..	..	..	..	21	..	..	..	..	..
	Salmon	..	..	..	..	..	34	..	..	..	..	..
	Salmon	..	..	..	..	..	4	..	..	..	..	..
	Salmon	..	..	..	..	..	8	..	..	..	..	..
	Salmon	..	..	..	..	..	2	..	..	..	..	..
	Salmon	..	..	..	..	..	2	..	..	..	..	..
	Total	..	..	..	..	..	62	46	..	..	..	..
Tongue	Salmon	..	..	..	..	..	26	..	..	..	..	..
	Salmon	..	..	..	..	..	26	..	..	..	..	..
	Salmon	..	..	..	..	..	2	..	..	..	..	..
	Salmon	..	..	..	..	..	2	..	..	..	..	..
	Salmon	..	..	..	..	..	2	..	..	..	..	..
	Salmon	..	..	..	..	..	2	..	..	..	..	..
	Salmon	..	..	..	..	..	2	..	..	..	..	..
	Salmon	..	..	..	..	..	2	..	..	..	..	..
	Salmon	..	..	..	..	..	2	..	..	..	..	..
	Total	..	..	..	..	..	62	37	..	..	..	..

Name of the District.	Name of each Island and municipal town.	Catholics.		Protestants.		Pagans.		Religious None.	
		Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.
Koror.	Plano .. ..	..	..	20	2	..	..	..	..
	Yubonika .. ..	..	..	1	1	..	..	..	..
	Amorik .. ..	..	..	1	..	..	..	..	..
	Saakaburak .. ..	..	..	1	..	..	..	..	..
	Ziridra .. ..	..	..	4	..	..	..	..	..
	Sum .. ..	..	..	1	..	..	..	..	..
Total .. ..		1	1	26	4	..	..	..	..
Ondegak.	Belad .. ..	..	..	8	1	..	..	..	..
	Cudigak .. ..	..	..	8	..	..	..	..	..
	Kanapigak .. ..	..	..	1	..	..	..	..	..
	Sanak .. ..	..	..	15	..	..	..	..	..
	Ondegak M.T. .. ..	..	..	2	..	..	..	..	..
Total .. ..		..	..	24	2	..	..	..	..
Belug.	Mar .. ..	..	..	4	..	..	..	..	..
	Belug .. ..	..	..	1	..	..	..	..	..
	Belugak .. ..	..	..	8	..	..	..	..	..
	Harapad .. ..	..	..	20	..	..	..	..	..
	Belugak .. ..	..	..	4	..	..	..	..	..
Total .. ..		..	..	37	4	..	..	..	..
Anelepak.	Anelepak .. ..	..	..	10	..	..	..	..	..
	Qod .. ..	..	..	10	..	..	..	..	..
	Telepak .. ..	..	..	10	..	..	..	..	..
	Belad .. ..	..	..	10	..	..	..	..	..
	Belugak .. ..	..	..	10	..	..	..	..	..
	Belugak .. ..	..	..	11	..	..	..	..	..
	Anelepak M.T. .. ..	..	..	1	..	..	..	..	..
Total .. ..		..	..	52	7	..	..	..	..
North Anelepak.	Belugak .. ..	..	..	1	..	..	..	..	..
	Yubonika .. ..	..	..	10	..	..	..	..	..
	Yubonika .. ..	..	..	1	..	..	..	..	..
	Yubonika .. ..	..	..	2	..	..	..	..	..
	Yubonika M.T. .. ..	..	..	2	..	..	..	..	..
Total .. ..		..	..	16	4	..	..	..	..
Chilaka.	Chilaka .. ..	..	..	2	1	..	..	..	..
	Chilakap .. ..	..	..	10	..	..	..	..	..
	Chilak .. ..	..	..	2	..	..	..	..	..
	Chilak M.T. .. ..	..	..	2	..	..	..	..	..
	Chilak .. ..	..	..	2	..	..	..	..	..
Total .. ..		..	..	16	2	..	..	..	..
Enelepak.	Chilakap .. ..	..	..	1	1	..	..	..	..
	Chilak .. ..	..	..	12	..	..	..	..	..
	Chilak .. ..	..	..	10	..	..	..	..	..
	Chilakap .. ..	..	..	10	..	..	..	..	..
	Chilak .. ..	..	..	10	..	..	..	..	..
	Chilak M.T. .. ..	..	..	2	..	..	..	..	..
Total .. ..		..	..	45	2	..	..	..	..
Ondegak.	Chilakap .. ..	..	..	1	..	..	..	..	..
	Chilak .. ..	..	..	1	..	..	..	..	..
	Chilak .. ..	..	..	1	..	..	..	..	..
	Chilak .. ..	..	..	1	..	..	..	..	..
	Chilak M.T. .. ..	..	..	1	..	..	..	..	..
Total .. ..		..	..	5	..	..	..	..	..
Belugak.	Chilak .. ..	..	..	1	..	..	..	..	..
	Chilak .. ..	..	..	1	..	..	..	..	..
	Chilak M.T. .. ..	..	..	1	..	..	..	..	..
Total .. ..		..	..	3	..	..	..	..	..
Belugak.	Chilak .. ..	..	..	1	..	..	..	..	..
	Chilak .. ..	..	..	1	..	..	..	..	..
	Chilak M.T. .. ..	..	..	1	..	..	..	..	..
Total .. ..		..	..	3	..	..	..	..	..
Belugak.	Chilak .. ..	..	..	1	..	..	..	..	..
	Chilak .. ..	..	..	1	..	..	..	..	..
	Chilak M.T. .. ..	..	..	1	..	..	..	..	..
Total .. ..		..	..	3	..	..	..	..	..
Total—Koror .. ..		..	..	109	10	..	..	..	..
Total—North Anelepak .. ..		..	..	16	4	..	..	..	..
Grand total .. ..		..	..	125	14	..	..	..	..

Madras, 6th June 1922.

A. J. H. RUSSELL, Major, I.M.S.,  
Director of Public Health, Madras.

## JUDICIAL NOTIFICATIONS.

## NOTIFICATION.

Under section 101 of the Government of India Act, 1919, and all other provisions hereunto enabling and with the sanction of His Excellency the Governor in Council, the High Court makes the following amendments to the Criminal Rules of Practice 1920—

*Insert the words 'or village panchayat' after the expression 'local board' and the words 'or village panchayat' after each of the expressions 'local board' and 'local board' occurring in sub-rule 8 of Part A of rule 284 and*

*Insert the words 'or the president of the village panchayat' after the expression 'president of the local board' occurring in the same sub-rule.*

(54.)	MURRAY CURRIE THOMSON, <i>Chief Justice</i>	
"	C. G. BRIDGES	
"	W. W. PHILLIPS	
"	C. V. KUMARASWAMI SWAMI	
"	C. KESAVAN	
"	V. RAMAN	
"	C. S. CHENNAI	
"	M. D. DEVATIONS	
"	M. VENKATACHARIAR IAS	
"	K. R. WALLACE	
"	D. G. WALLACE	
"	C. MADHAWA NAIR	
"	V. T. Srinivasa Ayyangar	<i>Judges.</i>

F. G. BUTLER,  
*Registrar.*

High Court, Madras, 29th April 1925.

## INSOLVENCY PETITIONS.

No. 2 of 1925, District Munsif's Court,  
TANJAVUR.

Hemachar Chakrabarti—*Petitioner.*

Kanniah Venkatasubramanyam and eighteen others—*Respondents.*

Notice under section 18 (1) of Act V of 1920 is hereby given that the abovesaid petitioner Hemachar Chakrabarti has applied in this Court for being declared an insolvent, and the petition is posted for hearing on 15th June 1925 for hearing. Any creditors wishing to oppose the same may appear either in person or by pleader on that date.

F. PARTHASARATHI AYYANGAR,  
*District Munsif.*

Pondicherry, 26th May 1925.

No. 26 of 1925, DISTRICT MUNSIF'S COURT, KOTTAI,  
MALACCA.

Talvali Venkata Subba Rao of Telugutla—*Debtor.*

*vs.* (Petitioner).

Adipally Karakachari, etc.—*Creditors.*

Notice is hereby given under section 16 of Act III of 1920 that the abovesaid petitioner Venkata Subba Rao has applied for being declared an insolvent and that his application is posted for hearing on 1st July 1925. Any creditor wishing to oppose the same may appear before the Court either in person or by pleader at 2 p.m. on the said date.

No. 28 of 1925, DISTRICT MUNSIF'S COURT, KOTTAI,  
MALACCA.

Korvick Karayya of Korvick—*Debtor* (Petitioner).

Velam Subbanna, etc.—*Creditors.*

Notice is hereby given under section 16 of Act III of 1920 that the abovesaid petitioner Korvick Karayya has applied for being declared an insolvent and that his application is posted for

hearing on 27th July 1925. Any creditor wishing to oppose the same may appear before this Court either in person or by pleader at 2 p.m. on the said date.

No. 32 of 1925, DISTRICT MUNSIF'S COURT, KOTTAI,  
MALACCA.

Chandrasekhar Appa Rao of Elum—*Debtor* (Petitioner).

Dasarath Dasappa, etc.—*Creditors.*

Notice is hereby given under section 16 of Act III of 1920 that the abovesaid petitioner Chandrasekhar Appa Rao has applied for being declared an insolvent and that his application is posted for hearing on 1st July 1925. Any creditor wishing to oppose the same may appear before the Court either in person or by pleader at 2 p.m. on the said date.

No. 35 of 1925, DISTRICT MUNSIF'S COURT, KOTTAI,  
MALACCA.

Varadappa Mangaliah of Manthalam—*Debtor* (Petitioner).

Tammasa Gopala Rao, etc.—*Creditors.*

Notice is hereby given under section 16 of Act III of 1920 that the abovesaid petitioner Varadappa Mangaliah has applied for being declared an insolvent and that his application is posted for hearing on 1st July 1925. Any creditor wishing to oppose the same may appear before the Court either in person or by pleader at 2 p.m. on the said date.

S. H. Srinivasulu,  
*Official Receiver.*

Madras, 30th May 1925.

No. 127 of 1924, DISTRICT MUNSIF'S COURT,  
TANJAVUR—No. 11 of 1924, Sub-Court, TANJAVUR.

Pakkam Kandiyam, son of Madhav Kandiyam, Talavur, Nizampet District—*Petitioner.*

Gowdammal and others—*Respondents.*

Notice is hereby given under section 27 of Act V of 1920 that the petitioner abovesaid was adjudged insolvent by an order of this court, dated 2nd May 1925. The case stands adjourned to 15th July 1925 for further proceedings. It has been further ordered that the insolvent should apply for his final discharge on or before 5th May 1925. The creditors of the abovesaid insolvent should prove their claims as soon as possible. A claim may be proved by delivering or sending by post in a registered letter an affidavit in form No. 2 of the Madras Provincial Insolvency Rules, 1908.

No. 137 of 1924, DISTRICT MUNSIF'S COURT,  
TANJAVUR—No. 11 of 1924, Sub-Court, TANJAVUR.

Pakkam Kandiyam, son of Madhav Kandiyam, Talavur, Nizampet District—*Petitioner.*

Gowdammal and others—*Respondents.*

Notice is hereby given under section 27 of Act V of 1920 that each of the creditors of the abovesaid insolvent has been adjourned to 15th July 1925 for further proceedings. It has been further ordered that the insolvent should apply for his final discharge on or before 15th July 1925.

No. 12 of 1925, DISTRICT MUNSIF'S COURT,  
TANJAVUR—No. 1 of 1925, Sub-Court, TANJAVUR.

Munnamurthi Ayyar, son of Thirupathi Ayyar, West End street, Nizampet District—*Petitioner.*

Krishnamurthy Ayyar and others—*Respondents.*

Notice is hereby given under section 27 of Act V of 1920 that the petitioner abovesaid was adjudged insolvent by an order of this court, dated 15th May 1925. The case stands adjourned to 22nd July 1925 for further proceedings. It has been further ordered that the insolvent should apply for his final discharge on or before 15th July 1925.

medium of the abovesaid incident should prove their claims as soon as possible. A store may be proved by delivering or sending by post in a registered letter an affidavit in Form No. 3 of the Madras Provincial Insolvency Rules, 1926.

No. 19 of 1925, OFFICIAL RECEIVER'S COURT,  
TANJORE.—No. 1 of 1925, Sub-Court,  
Kumbakonam.  
Ayyappa Ayyar, son of Theppappa Ayyar, west  
end street, Mangalore.—*Plaintiff*.  
Kumbakonam Ayyar and others.—*Respondents*.

Notice is hereby given under section 84 of Act V of 1920 that each of the creditors of the abovesaid insolvent who have not proved their claims should do so on or before 23rd July 1925; failing which a final dividend will be distributed without regard to their claims.

No. 41 of 1925, OFFICIAL RECEIVER'S COURT,  
TANJORE.—No. 1 of 1925, Sub-Court,  
Kumbakonam.

Ayyappa Ayyar, son of Nannayyan Ayyar,  
Kangayam Tank West Bank, Kumbakonam.—  
*Plaintiff*.  
The Kumbakonam Bank, Ltd., and others.—*Respondents*.

Notice is hereby given under section 84 of Act V of 1920 that the petitioner abovesaid was adjudged insolvent by an order of the court, dated 4th May 1925. The case stands adjourned to 15th July 1925 for further proceedings. It has been further ordered that the insolvent should apply for his final discharge on or before 6th May 1926. The creditors of the abovesaid insolvent should prove their claims as soon as possible. A store may be proved by delivering or sending by post in a registered letter an affidavit in Form No. 3 of the Madras Provincial Insolvency Rules, 1926.

No. 41 of 1925, OFFICIAL RECEIVER'S COURT,  
TANJORE.—No. 1 of 1925, Sub-Court,  
Kumbakonam.

Ayyappa Ayyar, son of Nannayyan Ayyar,  
Kangayam Tank West Bank, Kumbakonam.—  
*Plaintiff*.  
The Kumbakonam Bank, Ltd., and others.—*Respondents*.

Notice is hereby given under section 84 of Act V of 1920 that each of the creditors of the abovesaid insolvent who have not proved their claims should do so on or before 14th July 1925; failing which a final dividend will be distributed without regard to their claims.

O. S. RAMACHANDRA AYYAR,  
Official Receiver.

Tanjore, 2nd June 1925.

## POST OFFICE NOTIFICATION.

### NOTIFICATION.

(Revised of No. 200 to any person giving first information leading to the arrest of the culprit and the recovery of the stolen property in the case of house-breaking and theft in the Mariner sub-office.)

A reward of Rs. 200 (Two hundred only) will be paid to any person or persons who first give information leading to the arrest of the offenders and the recovery of the stolen property in connection with the theft, on the night of the 14th May 1925, of Government cash and stamps to the extent of Rs. 1,500-0-0 from three issued letters of the value of Rs. 1,500-0-0 from the Mariner sub-office by thieves.

It should be distinctly understood that the reward promised will be awarded only on the complete recovery of the property lost and that, if only a portion of the property is recovered, only a proportionate amount of the reward will be granted. A full information should be communicated satisfactorily to Lieut.-Colonel C. F. G. Griffin, my Personal Assistant.

H. W. HANSON,  
Postmaster-General.

Madras, 1st June 1925.

## MARINE NOTIFICATIONS.

### NOTICES TO MARINERS.

No. 46 of 1925.

(Reference.—This office Notice to Mariners No. 29 of 1925.)

The following is republished for information:—

W. L. KELLY, Commandant, R.N.R.,  
for Presidency Port Officer.

Presidency Port Office, Madras,  
2nd June 1925.

Bar or Berrag.—On the Coast.

Shells Island practically washed away and the Light extinguished.

No. 204.—I (First publication).—

Details.—Shells Island has been reported practically washed away and the light extinguished from the 17th April 1925.

Position of Light.—Lat 20° 01' N., Long 82° 04' E.  
Remarks.—Mariners are warned not to enter the Port of Madras after sunset or before sunrise until the Shells Island light which has been extinguished is replaced by a light-buoy.

Charts affected.—No. 754, Diamond River.

No. 814, The north-east—False

Point to Nalla river.

No. 429, Cooum to Marina

river.

No. 78, Bay of Bengal.

Publication.—List of Lights, Part VI, 1925,

No. 405.

Bay of Bengal Pilot, 1921, page

211.

Authority.—Port Officer, Union Ports, Chindit,

Telegram dated 17th April 1925.

K. H. MARSH, Commandant, P.I.M.,

10th April 1925. Off. Port Officer of Cochin.

No. 47 of 1925.

(Reference.—This office Notice to Mariners

No. 43 of 1925.)

The following is republished for information:—

W. L. KELLY, Commandant, R.N.R.,

for Presidency Port Officer.

Presidency Port Office, Madras,

6th June 1925.

Notice to Mariners No. 22

(Reference.—Notice to Mariners No. 18, dated

2nd May 1925.)

The prominent Light Vessel 'Kommendator' was placed on her station at the spot on the 27th May 1925.

B. HENDER HALLATY, Comdr., R.N.R.,

for Principal Port Officer, Swam.

Bangalore, 26th May 1925.

REPORT OF VESSELS.

ARRIVED AT, AND DEPARTED FROM, THE PORT OF MADRAS FROM  
THE 1ST MAY TO THE 1ST JUNE 1925.

ARRIVED.

Date.	Name of vessel.	Tonnage.	Port of origin.	Master.	Where from.	berth occupied.
1925.						
May 22	S.S. "Isak"	1,879	E	J. H. Ross	Odessa	South quay and end of No. 1
" 24	S.S. "Torre Niger"	2,114	E	J. T. Thomas	London	West quay No. 1.
" 25	S.S. "Dipone"	3,575	E	S. S. S. Thomas	London	West quay No. 4
" 26	S.S. "City of London"	3,794	E	J. H. Ross	New York	West quay No. 1.
" 27	S.S. "Kathleen"	2,000	D	J. Thomas	London	No. 2
" 28	S.S. "Kathleen"	2,000	D	J. Thomas	London	West quay No. 2.
" 31	S.S. "Vijaya"	2,523	E	P. O. Thomas	London	West quay No. 2.
June 1	S.S. "Cita Trophat"	3,791	E	A. W. P. Ross	London	No. 2 and west quay No. 2.
" 2	S.S. "Kathleen"	2,000	D	J. H. Ross	London	No. 4
" 3	S.S. "Kathleen"	2,000	D	J. H. Ross	London	No. 2 and west quay
" 4	S.S. "Kathleen"	2,000	D	J. H. Ross	London	West quay No. 4.
" 5	S.S. "Kathleen"	2,000	D	J. H. Ross	London	No. 4
" 6	S.S. "Kathleen"	2,000	D	J. H. Ross	London	No. 4
" 7	S.S. "Kathleen"	2,000	D	J. H. Ross	London	No. 4
" 8	S.S. "Kathleen"	2,000	D	J. H. Ross	London	No. 4
" 9	S.S. "Kathleen"	2,000	D	J. H. Ross	London	No. 4

DEPARTED.

Date.	Name of vessel.	Tonnage.	Port of destination.	Master.	Bound to.	berth occupied.
1925.						
May 22	S.S. "Isak"	1,879	E	J. H. Ross	London	South quay and No. 1.
" 24	S.S. "Torre Niger"	2,114	E	J. T. Thomas	London	West quay No. 1.
" 25	S.S. "Dipone"	3,575	E	S. S. S. Thomas	London	West quay No. 1.
" 26	S.S. "City of London"	3,794	E	J. H. Ross	London	No. 2
" 27	S.S. "Kathleen"	2,000	D	J. Thomas	London	West quay No. 4.
" 28	S.S. "Kathleen"	2,000	D	J. Thomas	London	West quay No. 2.
" 31	S.S. "Vijaya"	2,523	E	P. O. Thomas	London	No. 4
June 1	S.S. "Cita Trophat"	3,791	E	A. W. P. Ross	London	West quay No. 2.
" 2	S.S. "Kathleen"	2,000	D	J. H. Ross	London	No. 4
" 3	S.S. "Kathleen"	2,000	D	J. H. Ross	London	No. 4
" 4	S.S. "Kathleen"	2,000	D	J. H. Ross	London	No. 4
" 5	S.S. "Kathleen"	2,000	D	J. H. Ross	London	No. 4
" 6	S.S. "Kathleen"	2,000	D	J. H. Ross	London	No. 4
" 7	S.S. "Kathleen"	2,000	D	J. H. Ross	London	No. 4
" 8	S.S. "Kathleen"	2,000	D	J. H. Ross	London	No. 4
" 9	S.S. "Kathleen"	2,000	D	J. H. Ross	London	No. 4

R = British.

D = Dutch.

E = Indian.

Harbour Office, Madras,  
9th June 1925.

C. A. S. PERRY-BENT, Commander, R.N.  
Deputy Commander of the Port.

MILITARY NOTIFICATION.

REPORT OF DESERTION.

Report of a deserter or absentees without leave from  
the 1st Battalion, The Gordon Highlanders,  
dated at Trincombally, this 27th day of May  
1925.

Name, rank and age, 2870008, Private, David  
McLaren; age, 30 years; height, 5 feet 7 inches;  
build, compact; colour of complexion, fresh;  
hair, fair; eyes, grey; date of enlistment, 26th May  
1921; place of enlistment, Perth; period and country  
in which born, Colombo, Ceylon; date of desertion  
or absence, 18th May 1925; place of desertion  
or absence, Trincombally; rank, 1st; information  
which might assist police in tracing deserter or  
absentee (e.g., recent address of relatives or  
employer before enlistment), went on furlough to see  
brother in Colombo, brother supposed to be proceeding  
to United Kingdom in April; 26, Mount Mary,  
Madrass; on furlough as above from 18th March  
to 18th May 1925; under three years' service.

(H. H. H.)

Commanding 1st Bn., The Gordon Highlanders.

OFFICIAL ADVERTISEMENTS.

SALE OF MALARENE.

Malarene (Standard Ceylon Petroleum)  
is offered ready for sale—manufactured at

the Government Oil Refinery, Madras, The  
Sigsbee, and sold at the Public Sale, Madras.

A. WILSON,

Deputy Director of Agriculture, Ceylon.

Colombo, 18th April 1925.

TENDERS FOR ERECTION OF TRANSMISSION  
LINE FROM THE COLLEGE OF ENGINEERS,  
KING, GUINNY, TO THE GUINNY GOVERNMENT  
HOUSE, KEN.

Tenders from Electrical contractors are invited  
in connection with the erection of Transmission line  
from the College of Engineering, Guinny, to the  
Guinny Government House and the King Institute.  
Copies of specifications and conditions of contract  
may be obtained at this office on payment of the  
prescribed amount which are not returnable.

Section No. 1. Providing overhead Transmission  
lines from Government House, Guinny—No. 1.

Section No. 2. Providing overhead Transmission  
lines from the King Institute, Guinny to King  
Institute, Guinny—No. 1.

Section No. 3. Supply of poles—No. 1.

Section No. 4. Providing attention necessary  
to King Institute, Guinny, in taking an overhead  
supply—No. 1.

Tenders will be received up to 12 noon on 18th  
June 1925 when they will be opened publicly.

P. T. CHARI,

Off. Electrical Engineer, P.W.D.

Madras, 1st June 1925.

TENDER FOR REPAIRS TO MARATONI  
FISHYAKULAM AND REPAIRS TO VERA-  
VARATHIRAMAN FISHYAKULAM:

- Sealed tenders will be received by the undersigned at his office up to 3 o'clock on 22nd June 1925, for repairs to Narva's Parisholem and repairs to Vangarokkane Parisholem in Sankaravancher block.

2. Teachers should be addressed to the Executive Engineer, Tramsway Division, and should be superscribed 'Inspection for regularity in Municipal Corporation' or 'regularity in Municipal Corporation' as the case may be.

3. Test-tapes should be submitted in separate forms for each work. Each test-tape should be accompanied by an amount of money of Rs. 100 in cash or currency notes which will be returned to the test-takers whose test-tapes are not accepted.

4. The Executive Engineer will reserve to himself the right of rejecting all or any of the tenders without assigning any reasons for so doing.

4. The successful tenderer will also be required to sign an agreement in the proper departmental form for the due fulfillment of the contract.

d. Failure to comply with condition 3 above will result in loss of the earnest money.

5. The content must not be explicit.

g. Other conditions of contract and the contract documents can be seen at any time between 11 a.m. and 4 p.m. in the Executive Engineer's office, Palamcottah, from which blank forms of tender can also be obtained.

2006年12月15日

Quantity.	Description of article.	Per
<i>Expenses for Miscellaneous Purchases</i>		
\$80,000 a ft.	Barbed-wire fencing back with an inside lead of 30 yards and 100 to 2 yards between the bounding sticks and enclosing in back section only.	1,800 a ft.
\$60,000 a ft.	Electric-wire in back section ..	"
"	Extra for every additional foot of year ..	"
"	Extra for every additional 100 ft. of year ..	"
\$5,000 a ft.	Painting timbers in back section, house-keeping and repairing enough to last 100 years, with old glass and cut glass ..	100 a ft.
100 sq ft.	Fencing 100 ft. with oak ..	100 sq ft.
75 a ft.	Timber for house-keeping ..	1 lb
100 a ft.	Lead with 100 ft. and 100 ft. ..	1 lb

*Epilobium fleischerianum* Fischbach.

[illegible]

H. O. JACKSON,  
Executive Engineer, Treasury Building.

Washington, D.C. May 1978.

## NOTES

It is hereby given that the aforementioned Government Building will be sold by public auction at Kellary on Monday the 16th September 1920, commencing at 2 p.m.

Stationary Sub-Inspector's Office and quarters at Baramangudi, Bellary district—vide sanction accorded by the Superintending Engineer, Madras Circle, in S.P.O. No. 466-B, dated 26th May 1925, and approved by the Collector of Bellary in Ref. C. No. 115-25 B-4, dated 26th May 1925.

COMMITTEE OF SALARY

- (4) No person (whether private or public official) shall bid unless prepared to pay an advance of working under 10 per cent of the purchase amount on each bid is knocked down.
- (5) The highest bidder shall be the purchaser and if any dispute arises the bidding shall be resold at the purchaser's risk.
- (6) No bidding material shall be removed until the full amount of the purchase money has been paid.
- (7) All bidding materials should be removed within three months from the date of sale and the said Government-owned properties shall be resold at the risk of the purchaser and the amount forfeited.

N. KISHIYAMA, RAO.

Tramaine Engineer, Dallas Division

Tollary, 2nd June 1926.

TENDER FOR REPAIRS TO POWERTAIL  
TANK.

Bidder tenders will be received by the undersigned at his office up to 2 o'clock on 18th June 1922 for repairs to Peshawar tank, Imperial No. 28, Water Motor No. 1—estimate Rs. 5,200.

2. Vendors should be addressed to the Executive Engineer, Vendor Division, and should be superscribed "Vendor for action in Purchase task".

3. Cash tender should be accompanied by an earned money of Rs. 100 in cash or currency notes which will be returned to the tenderers whose tenders are not accepted.

4. The Executive Engineer, Yerrala Division, will reserve to himself the right of rejecting all or any of the tenders without assigning any reasons for so doing.

8. The moneys received will be held as security for the due fulfillment of the contract.

5. The successful tenderee will also be required to sign an agreement in the proper departmental form for the due fulfillment of the contract.

7. Failure to comply with conditions 1 and 6 above will result forfeiture of the parent money.

3. Other conditions of contract and the notices

9. Other variations of document sets are possible. Documents can be seen at any time between 11 a.m. and 4 p.m., during office hours in the Executive Assistant's office, from which flash forms of trade can also be obtained.

[illegible]



## PRIVATE ADVERTISEMENTS.

On or after the 15th July 1925, I intend moving the High Court to send me as a Valid thereof.

**K. CHATHURUTHI NAMBIAR.**  
Thamassalam, North Malabar, 15th May 1925.

On or after the 15th July 1925, I intend moving the High Court to send me as a Valid thereof.

**AMBAT SRIHARAN.**  
Chattr-Palghat, 15th May 1925.

On or after the 25th July 1925, I intend moving the High Court to send me as a Valid thereof.

**P. AZFA SAO.**  
Banda, 15th May 1925.

On or after the 15th July 1925, I intend moving the High Court to send me as a Valid thereof.

**V. B. NATHARAJAYYA.**  
Madras, 21st May 1925.

I, Neththarasappa Chinnu Nayanamurthy, h.a., k.a., do hereby declare my intention of sending myself as a valid of the High Court of Justice, Madras, on or after the 15th July 1925.

**B. Cn. NARAYANAMURTHY.**  
Vangapattam, 25th May 1925.

On or after the 15th July 1925, I intend moving the High Court to send me as a Valid thereof.

**M. L. SERTHADAMAN.**  
Vopary, 2nd June 1925.

Notice is hereby given that as and from the 1st January last Mr. John George Dunn ceased to have any interest or responsibility in our firm.

**WILSON & CO.**  
Madras, 25th May 1925.

"Mannal & Co., Proprietors," shall henceforth be known as "Mannal Bakery and Confectionery".

**N. MANIARASU PILLAI.**  
Madras, 25th May 1925. Sole Proprietor.

## SUMMONS FOR DISPOSAL OF SUITE.

**ORDON S. EULIN I AND S.**  
Es Vex Court of Royal Courts, AMMANE  
ENNAIRE.

The Royal Courts Ad. Sub-Judge of Algiers  
No. 2222 of 1925.

**E. E. T. R. Lefebvre & Sons,** Ghelal Shewen,  
Algiers—Plaidiff.

**P. Kozha M. Kandharani Chetti,** hardware merchant—Gylendat.

**T. P. Kozha M. Kandharani Chetti,** hardware merchant, dwelling at Sultan Pal, Palghat, Province Madras.

Whereas plaintiff has instituted a suit against you for Rs. 241-3-0, you are hereby summoned to appear in this Court in person or by a pleader duly instructed, and able to answer all material questions relating to the suit, or who shall be accompanied by some person able to answer all such questions, on the 14th day of July 1925 at 10 o'clock before afternoon, to answer the claim; and as the day fixed for your appearance is appointed for the final disposal of the suit, you must be prepared to produce on that day all the witnesses upon whom

reliance, and all the documents upon which, you intend to rely in support of your defence.

Take notice that, in default of your appearance, as the day before-mentioned, the suit will be heard and determined in your absence.

Given under my hand and the seal of the Court, this day of 18th March 1925.

**R. GOPAL NAO,**  
Munsif,  
Algiers, 18th March 1925. I Additional Sub-Judge.

## MADRAS PORT TRUST.

## MINUTES OF A BOARD MEETING.

No. 122 1924-25, HELD ON FRIDAY, 2nd MAY 1925.

## PRESENT:

**Mr. ROBERT LINDSAY, C.B.E., M.B.E., M.L.S.,**  
(Chairman).

**Mr. G. K. Watkins, B.A., C.B.E.**

**Mr. R. C. Scott.**

**Mr. A. A. Nages, M.B.E., M.L.S. (Inf).**

**M. H. Ry, Devan Bahadur Govindan Chinnu—**  
Sanjivani Club.

**Sir James Simpson, M.L.**

**Mr. G. K. V. Sankar.**

**Mr. Kenneth Kay.**

**Mr. R. J. C. Robertson.**

**Mr. H. M. Brown.**

10th. Read, approved and recorded the minutes of the proceedings of the previous meeting held on Friday, the 25th May 1924.

10th. Read and recorded G.O. No. 209, Finance (Marine), dated the 8th May 1925, directing the publication in the *Port of Madras Gazette* of a notification to the effect that Sir M. C. T. Nalika Chettiar and M.H.Ry, Devan Bahadur Govindan Chinnu Chinnu Chinnu have been elected to be Trustees of the Port of Madras by the Southern India Chamber of Commerce—the Resolution No. 2 dated the 3rd April 1925.

10th. Read and recorded G.O. No. 211, Finance (Marine), dated the 25th May 1925, directing under section 11 of the Madras Port Trust Act that the remuneration to be paid as salary to the Chairman of the Trust be fixed at Rs. 1,000 per annum with effect from the 1st November 1924 and that the rate will be considered as proposed to Mr. Bradford Lindsay as long as he holds the post of Chairman—the Resolutions Nos. 20 and 24 dated the 25th April and the 25th May 1925.

10th. Read again Resolution No. 184, dated the 25th February 1925, approving of an estimate amounting to Rs. 11,000 for providing the Workshop with various new machine tools, as well as G.O. No. 184, Finance (Marine), dated the 25th March 1925 authorising the debt to Capital of the estimated expenditure.

Read notice by the Deputy Chief Engineer and the Chairman submitting a fresh estimate amounting to Rs. 45,000 for equipping the Workshop not only with the machine tools the purchase of which had been approved in the above-mentioned Resolution but also with various other additional tools and machinery.

Resolved that, in pursuance of the estimate amounting to Rs. 11,000 approved in the above-mentioned Resolution, the estimate for Workshop equipment now submitted, amounting to Rs. 45,000, be approved, and that, in pursuance of the estimate accorded in their above-mentioned order Government be asked to sanction under section 75 of the Madras Port Trust Act the debt to Capital of the sum of Rs. 45,000 now proposed to be expended on workshop equipment.

port. Read again G.O. No. 470, Finance (Marine), dated the 3rd October 1932 concerning the debt to Capital of a sum of Rs. 17,150 being the expenditure estimated to be incurred in providing the Works with a heavy boiler and a moving machine.

Read notes by the Deputy Chief Engineer and the Chairman reporting that the machinery had been duly installed, but that the expenditure has exceeded the sanctioned portion by Rs. 376.

Resolved that an order of Government be obtained to the debit to Capital of the expenditure of Rs. 200 incurred on the work in excess of the sanctioned portion amounting to Rs. 17,150.

110. Read a note by the Chairman on the subject of the purchase of two new hand gauge locomotives required for working railway traffic in the harbour and of a motor gauge locomotive for working the stone quarry in the Port of Belvedere.

Resolved that the Chairman's proposals be approved and that Government be asked to sanction under section 78 of the Madras Port Trust Act the purchase of two new hand gauge locomotives at an estimated cost of Rs. 20,000 each or Rs. 1,20,000 in all, as well as, under section 75 of the Act, the debt of the expenditure in capital.

111. Read a note by the Chairman submitting an estimate amounting to Rs. 28,000 for allowing the Trust's present non-habitable shed and yard to meet the requirements of the Deputy Port Conservator by way of an office and store-room for his services, having accommodation for his business, a boat and repair yard and a boat slipway for lighters, etc.

Resolved that the consideration of the estimate be postponed pending the submission of detailed plans for the above work as well as of plans and estimates of cost of a new non-habitable shed.

112. Read again Resolution No. 876, dated the 15th March 1934, Government Order thereon, Nos. 217, Finance (Marine), dated the 20th April 1935 concerning the proposed increase of the rate of harbour dues on iron and steel from Repee 2-3-10 to Rs. 2-10-0 per ton as well as the proposal that the increased rate be reduced by a sum of fourteen annas per ton whenever the Trust solicitors to the Marine Agents the performance of the service of portage in the case of iron and steel loaded at the iron pier.

Read correspondence between the Trust's Traffic Manager and the Marine Agents interested in the iron pier, on the subject of specific arrangements for the existing rates regarding the loading and delivery of iron by the Marine Agents at the Iron Yard as well as notes thereon by the Traffic Manager and the Chairman relating, among other things, as to the necessity for an agreement in writing as between the Trust and the Marine Agents in respect of the former's relinquishment to the latter of the performance of the service of portage of iron and steel loaded at the iron pier.

Resolved that the Chairman be asked to prepare, for the consideration of the Marine Agents, a draft of the agreement in question.

113. Read again Resolution No. 425, dated the 22nd December 1932 fixing the monthly maintenance allowance to the Deputy Chief Engineer to custom officers of the Trust who had been allowed that sum quarterly, calculated at the rate of 100 rupees per annum of the actual value of the quarters furnished and Government Order thereon, No. 128, Finance (Marine), dated the 14th March 1933 concerning the two allowances fixed to the use of the Chairman, the Traffic Manager, the Deputy Port Conservator and the Harbour Master.

Read a note by the Deputy Chief Engineer submitting the revenues made by the Assistant General in the course of his duties of the accounts of the Chief Engineer for the month of December 1934

and replies thereto by the Chief Engineer, relating to the revenue for the specific assistance of Government under section 20 of the Madras Port Trust Act for allowing the Deputy Chief Engineer, an officer entitled to free quarters or house rent allowance in lieu thereof, the provision of a hot water supply during the period of his commission of the quarters previously occupied by the Traffic Manager, to the extent allowed to the Traffic Manager which was based on the actual value of the quarters.

Resolved that sanction of Government be obtained to the grant of a maximum free allowance of 15,000 rupees of Rs. 1000 extra per annum to the Deputy Chief Engineer while occupying two free quarters provided by the Trust.

114. Read a note by the Deputy Conservator, submitting the following proposals—

(1) That the estimate, amounting to Rs. 250 for filling into one of the harbour moorings' piling culvert of an old Godwin engine removed from the Chairman's motor launch, which was approved by the Chairman on the 24th July 1934 be referred to the Finance Fund and provided if Government No. 167, dated the 25th July 1934, be cancelled.

(2) That a motor culvert be purchased at the cost of the Harbour Fund for the use of the harbour masters from the E.I.M. Dock Yard, Bombay, in place of the one, one of the four existing piling culverts, which is no longer fit for use.

(3) That from the date the motor culvert is delivered an existing post of a pilot be taken on Rs. 20 per annum be abolished and that in lieu thereof a post of a driver of motor culvert at Rs. 40 per annum be created.

Read also note by the Chairman, supporting the above proposals and submitting for approval a draft of a letter to Government submitting for sanction a recommendation, statement providing funds for the purchase of the culvert.

Resolved that the Deputy Port Conservator's proposals as well as the Chairman's draft letter to Government be approved.

115. Read a note by the Chairman, making the following recommendations with regard to the Workshop establishment:—

(1) The creation of a post of Boiler Churnhand at a scale of pay of Rs. 112-5-520 and the appointment therein on the Rs. 207 stage of the scale of Mr. A. Montgomery at present employed on a daily rate of pay.

(2) The creation of a post of Assistant Milling Stone Churnhand at a scale of pay of Rs. 72-5-120 and the appointment therein on the Rs. 144 stage of the scale of Mr. Rethendrapal Pillai at present employed on a daily rate of pay.

(3) The increase of the pay of Mr. H. M. Waghman, Electric Churnhand, from Rs. 132 to Rs. 160 on his present scale of pay of Rs. 112-5-520.

Resolved that the recommendations be sanctioned with effect from the 1st June 1935.

116. Read a note by the Deputy Chief Engineer, supported by the Chairman, recommending the grant to Mr. K. Dorai, lately Superintendent of the Trust's stone quarries at Belvedere, who retired on superannuation, a gratuity amounting to Rs. 1,350 calculated at the rate of half a month's pay for each of his 21 completed years of service.

Resolved that the grant of the gratuity herein needed be sanctioned.

117. Read a memorandum by the Traffic Manager submitting an application for a gratuity from Mr. P. Chinnayyan Madhavar, father of the late Mr. P. Madan Madhavar, Assistant Clerk in the Trust's Traffic Department, who died while in the Trust's service.

Resolved that Mr. Chinnayyan Madhavar be granted a gratuity amounting to Rs. 440 calculated

at the rate of half a month's pay for each of the eighteen completed years of service of the deceased employee.

118. Read and recorded a note by the Chairman reporting for the information of the Trustees the slight damage caused by the unexpected end of the new Eastern Breakwater under construction by the order of the 14th May 1923 as well as the beneficial effect the breakwater is having on the harbour.

119. Received, subject to sanction of Government which is necessary under section 44 (2) of the Malacca Port Trust Act, 1919, of the Trust's Traffic Manager's recommendations for the stationing of two, on a certain equipment, answering to the 10-5-2.

120. Recorded that Mr. A. Mackenzie, Senior Harbour Master, omitted himself with effect from the 1st of the 14th May 1923 of the eight months leave on average pay granted to him in Resolution No. 275, dated the 12th March 1923.

121. Read and recorded a note by the Trust's Chief Engineer, dated the 12th May 1923 submitting for the consideration of the Board details of the concrete made by the Trust's Engineering Agents in England of which information had been received since the 2nd April 1923.

122. The following statement summarizing data collected in April 1923 with those for the corresponding period of the previous two years as well as of the years 1912-14 were ordered to be recorded:—

*Received during the month of June collected during the month of April 1923.*

	1923			1922			1921			1914			
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	
<b>A. Harbour Receipts—</b>													
(i) Dues on imports ..	57,850	10	0	78,454	1	0	95,236	4	0	1,25,067	3	0	
(ii) Dues on exports ..	15,094	1	0	21,487	14	0	27,236	22	0	27,044	4	0	
(iii) Transit dues, receipts ..	7,272	9	5	12,718	22	0	6,512	19	0	16,359	23	0	
(iv) Passage receipts ..	174	0	0	223	14	0	888	15	0	—	3,352	2	
(v) Rent for storage space ..	1,635	11	0	3,221	15	0	2,140	4	0	3,555	5	0	
(vi) Harbour terminal charges ..	181	13	11	1,704	0	0	2,585	5	3	1,580	12	9	
(vii) Cranes ..	16,960	19	11	1,864	5	0	4,682	10	0	5,015	5	0	
(viii) Berthing, special ..	168	0	0	1,570	2	5	5,234	2	5	1,395	9	8	
(ix) Damages ..	109	10	0	—	10	35	0	78	2	0	500	10	0
(x) Hire of harbour wharves ..	—	—	—	2,652	0	0	3,505	0	0	1,215	3	0	
(xi) Quay dues ..	—	—	—	15,721	10	4	15,028	15	4	12,755	13	0	
<b>B. Rents, fees and penalties—</b>													
(i) Rents of properties ..	1,855	7	1	13,768	0	4	16,512	8	8	14,355	3	8	
(ii) Overruns fees ..	5,878	0	0	4,579	0	0	5,540	0	0	5,840	0	0	
(iii) Penalties on ships ..	2,850	4	0	4,153	5	9	3,593	11	11	4,870	15	11	
(iv) Rents and penalties ..	8	7	0	248	7	4	346	4	0	369	4	0	
<b>C. Sales—</b>													
(i) Water sold to boats ..	1,807	1	10	2,374	0	23	4,311	11	4	3,069	2	0	
(ii) Water sold to wharves ..	—	—	—	—	—	—	—	—	—	—	—	—	
(iii) Sale of unclaimed goods ..	—	—	—	—	—	—	—	—	—	12	0	0	
(iv) Other sales ..	—	—	—	—	—	—	—	—	—	—	—	—	
<b>D. Contributions to Revenue—</b>													
(i) From Port Funds ..	—	—	—	—	—	—	—	—	—	—	—	—	
(ii) From Government ..	—	—	—	—	—	—	—	—	—	—	—	—	
<b>E. Interest—</b>													
(i) Interest on investments ..	—	—	—	10,703	4	4	10,643	9	11	10,824	2	7	
<b>F. Miscellaneous—</b>													
(i) Profit on investments ..	—	—	—	—	—	—	—	—	—	—	—	—	
(ii) Commissions on Computation transfer British loan ..	1,292	2	0	374	8	0	374	4	0	385	1	0	
<b>G. Date receiving a dividend ..</b>													
	40	0	0	186	0	0	352	7	0	1,381	5	0	
Total ..	1,08,144	5	0	1,81,350	12	0	2,50,028	0	0	2,45,423	12	4	

Month.	Actuals of 1912-14			Actuals of 1920-21			Actuals of 1921-22			Average of 1920-22			Increase or decrease in the last two years			
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	
April ..	1,30,156	5	8	1,81,350	15	0	2,50,028	0	0	2,45,423	10	4	—	1,134	5	8
May ..	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
June ..	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
July ..	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
August ..	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
September ..	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
October ..	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
November ..	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
December ..	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
January ..	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
February ..	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
March ..	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Total ..	1,30,156	5	8	1,81,350	15	0	2,50,028	0	0	2,45,423	10	4	—	1,134	5	8

\* See also Pt. II, 118-119 being interest collected on Government securities at the stipulated rates.

123. The following statement showing the number of vessels piloted, etc., was ordered to be recorded:—

Particulars.	From 1st to 10th May 1922.	For week ending 16th May 1922.	Total from 1st to 10th April 1922.	Total from 1st April to 10th May 1922.
Steamers piloted into the harbour .. .. .	15	11	49	55
Do. piloted out of the harbour .. .. .	15	12	50	55
Do. transported from one berth to another .. .. .	5	12	11	20
Do. advanced .. .. .	2	1	2	2
Building vessels piloted into the harbour .. .. .	1	1	2	2
Do. piloted out of the harbour .. .. .	1	1	2	2
Do. transported from one berth to another .. .. .	2	1	1	2

124. The following statement showing the number of vessels which used the quays was ordered to be recorded:—

Particulars.	From 1st to 10th May 1922.	For week ending 16th May 1922.	Total from 1st to 10th April 1922.	Total from 1st April to 10th May 1922.
<i>I.—Steamers.</i>				
West quay No. 1 berth .. .. .	5	3	5	6
Do. No. 12 do. .. .. .	3	2	5	11
Do. No. 13 do. .. .. .	3	1	7	10
Do. No. 14 do. .. .. .	3	2	6	12
Do. No. 15 do. .. .. .	3	2	9	10
Do. No. 16 do. .. .. .	3	2	4	6
Do. No. 17 do. .. .. .	3	2	10	10
Do. No. 18 do. .. .. .	3	2	4	6
Do. No. 19 do. .. .. .	3	2	10	10
Do. No. 20 do. .. .. .	3	2	4	6
Do. No. 21 do. .. .. .	3	2	10	10
Do. No. 22 do. .. .. .	3	2	4	6
Do. No. 23 do. .. .. .	3	2	10	10
Do. No. 24 do. .. .. .	3	2	4	6
Do. No. 25 do. .. .. .	3	2	10	10
Do. No. 26 do. .. .. .	3	2	4	6
Do. No. 27 do. .. .. .	3	2	10	10
Do. No. 28 do. .. .. .	3	2	4	6
Do. No. 29 do. .. .. .	3	2	10	10
Do. No. 30 do. .. .. .	3	2	4	6
Do. No. 31 do. .. .. .	3	2	10	10
Do. No. 32 do. .. .. .	3	2	4	6
Do. No. 33 do. .. .. .	3	2	10	10
Do. No. 34 do. .. .. .	3	2	4	6
Do. No. 35 do. .. .. .	3	2	10	10
Do. No. 36 do. .. .. .	3	2	4	6
Do. No. 37 do. .. .. .	3	2	10	10
Do. No. 38 do. .. .. .	3	2	4	6
Do. No. 39 do. .. .. .	3	2	10	10
Do. No. 40 do. .. .. .	3	2	4	6
Do. No. 41 do. .. .. .	3	2	10	10
Do. No. 42 do. .. .. .	3	2	4	6
Do. No. 43 do. .. .. .	3	2	10	10
Do. No. 44 do. .. .. .	3	2	4	6
Do. No. 45 do. .. .. .	3	2	10	10
Do. No. 46 do. .. .. .	3	2	4	6
Do. No. 47 do. .. .. .	3	2	10	10
Do. No. 48 do. .. .. .	3	2	4	6
Do. No. 49 do. .. .. .	3	2	10	10
Do. No. 50 do. .. .. .	3	2	4	6
Do. No. 51 do. .. .. .	3	2	10	10
Do. No. 52 do. .. .. .	3	2	4	6
Do. No. 53 do. .. .. .	3	2	10	10
Do. No. 54 do. .. .. .	3	2	4	6
Do. No. 55 do. .. .. .	3	2	10	10
Do. No. 56 do. .. .. .	3	2	4	6
Do. No. 57 do. .. .. .	3	2	10	10
Do. No. 58 do. .. .. .	3	2	4	6
Do. No. 59 do. .. .. .	3	2	10	10
Do. No. 60 do. .. .. .	3	2	4	6
Do. No. 61 do. .. .. .	3	2	10	10
Do. No. 62 do. .. .. .	3	2	4	6
Do. No. 63 do. .. .. .	3	2	10	10
Do. No. 64 do. .. .. .	3	2	4	6
Do. No. 65 do. .. .. .	3	2	10	10
Do. No. 66 do. .. .. .	3	2	4	6
Do. No. 67 do. .. .. .	3	2	10	10
Do. No. 68 do. .. .. .	3	2	4	6
Do. No. 69 do. .. .. .	3	2	10	10
Do. No. 70 do. .. .. .	3	2	4	6
Do. No. 71 do. .. .. .	3	2	10	10
Do. No. 72 do. .. .. .	3	2	4	6
Do. No. 73 do. .. .. .	3	2	10	10
Do. No. 74 do. .. .. .	3	2	4	6
Do. No. 75 do. .. .. .	3	2	10	10
Do. No. 76 do. .. .. .	3	2	4	6
Do. No. 77 do. .. .. .	3	2	10	10
Do. No. 78 do. .. .. .	3	2	4	6
Do. No. 79 do. .. .. .	3	2	10	10
Do. No. 80 do. .. .. .	3	2	4	6
Do. No. 81 do. .. .. .	3	2	10	10
Do. No. 82 do. .. .. .	3	2	4	6
Do. No. 83 do. .. .. .	3	2	10	10
Do. No. 84 do. .. .. .	3	2	4	6
Do. No. 85 do. .. .. .	3	2	10	10
Do. No. 86 do. .. .. .	3	2	4	6
Do. No. 87 do. .. .. .	3	2	10	10
Do. No. 88 do. .. .. .	3	2	4	6
Do. No. 89 do. .. .. .	3	2	10	10
Do. No. 90 do. .. .. .	3	2	4	6
Do. No. 91 do. .. .. .	3	2	10	10
Do. No. 92 do. .. .. .	3	2	4	6
Do. No. 93 do. .. .. .	3	2	10	10
Do. No. 94 do. .. .. .	3	2	4	6
Do. No. 95 do. .. .. .	3	2	10	10
Do. No. 96 do. .. .. .	3	2	4	6
Do. No. 97 do. .. .. .	3	2	10	10
Do. No. 98 do. .. .. .	3	2	4	6
Do. No. 99 do. .. .. .	3	2	10	10
Do. No. 100 do. .. .. .	3	2	4	6

125. The following statement showing work done by vessels was ordered to be recorded:—

Period.	Steamers					Sailing vessels		Total quantity of cargo shipped	Total quantity of cargo received	Remarks.
	Grain.		Miscellaneous.		DC berths	Quantity of cargo shipped				
	Quantity of cargo shipped	Quantity of cargo received	Quantity of cargo shipped	Quantity of cargo received	Quantity of cargo shipped and received					
From 1st May to 10th May.	1,445	2,330	2,330	2,330	2,330	2	217	1,445	17,532	
From 11th May to 16th May.	2,330	2,115	217	2,330	217	217	217	2,330	18,184	

125. The following statement of estimates sanctioned since the 30th May 1925 was ordered to be recorded:—

Serial number.	Activity.		Name of work.	Amount sanctioned.	Balance of budget allocated and available.	Chargeable to
	No.	Date.				
			<i>Capital Account</i>	Rs.		
1	G.O. No. 118, Finance (Madras)	10th May 1925.	Construction of two transformer substations and of power cables to the north and west quays.	3,99,300	..	..
2	G.O. No. 142, Finance (Madras)	10th May 1925.	Equipping the dredger "Madras" with a 10 H.P. motor and starter.	2,200	..	..
			<i>Revenue Account.</i>			
			Nil.			
			<i>Port Fund Account.</i>			
			Nil.			
			<i>Public Works Fund Account.</i>			
			Nil.			

127. Extended the Trust's Capital and Revenue Accounts for the month of March 1925.

128. Recorded G.O. No. 257, Finance (Madras), dated the 9th May 1925 sanctioning the estimate of Rs. 250,000 for the construction of a new pier at the Government Dock, for a subsidiary station between the pier and the Government Dock. Resolution No. 78 dated the 20th June 1925.

129. Recorded G.O. No. 281, Finance (Madras), dated the 12th May 1925 sanctioning the estimate of Rs. 250,000 for the construction of a new pier at the Government Dock, for a subsidiary station between the pier and the Government Dock. Resolution No. 78 dated the 20th June 1925.

130. Recorded G.O. No. 284, Finance (Madras), dated the 12th May 1925 sanctioning the estimate of Rs. 250,000 for the construction of two transformer substations and of power cables to the South and West Quays as well as, under section 76 of the Act, the debt of the expenditure to Capital—viz Resolution No. 81 dated the 20th June 1925.

131. Recorded G.O. No. 285, Finance (Madras), dated the 12th May 1925 sanctioning the estimate of Rs. 250,000 for the construction of two transformer substations and of power cables to the South and West Quays as well as, under section 76 of the Act, the debt of the expenditure to Capital—viz Resolution No. 81 dated the 20th June 1925.

132. Recorded G.O. No. 312, Finance (Madras), dated the 15th May 1925 sanctioning the estimate of Rs. 250,000 for the construction of two transformer substations and of power cables to the South and West Quays as well as, under section 76 of the Act, the debt of the expenditure to Capital—viz Resolution No. 78 dated the 20th June 1925.

133. Recorded G.O. No. 318, Finance (Madras), dated the 15th May 1925 sanctioning the

estimate of Rs. 250,000 for the construction of two transformer substations and of power cables to the South and West Quays as well as, under section 76 of the Act, the debt of the expenditure to Capital—viz Resolution No. 78 dated the 20th June 1925.

134. Sanctioned and cash held by the Imperial Bank of India, Madras, for the Madras Port Trust as the 20th May 1925 was ordered to be recorded as follows:—

	Debit	Credit
	Rs.	Rs. A. P.
Revenue Account ..	11,50,000	1,50,000 0 0
Provident ..	7,77,400	1,751 14 0
Deposit Account ..	20,000	2,000 0 0
Edna Stubbs' Home ..	27,500	500 0 0
Drilled ..	20,000	200 0 0
Yard Account ..	20,000	200 0 0
Public Works ..	2,70,000	2,700 0 0
Harbour Dues ..	1,00,000	1,000 0 0
Freight ..	20,000	200 0 0
Adverse Account ..	20,000	200 0 0
Capital Account ..	20,000	20,000 0 0
Building Fund Account ..	2,00,000	2,000 0 0

R. J. J. J. J.  
Chief Clerk.

Port Trust Office, Madras,  
20th June 1925.

# METEOROLOGICAL RESULTS.

FROM THE MADRAS OBSERVATORY REGISTER.

	Barometer reduced to 10°.	Thermometer						Moisture from 10 fms	Cloudy.	Wind.		Depth of rain.	Cloudy etc.	Bright weather.	General weather.
		Observed Daily Means.		Observed Extremes.		Prevailing direction.	Daily velocity.								
		Dry.	Wet.	Max.	Min.										
June 1925.	Inches.	"	"	"	"	"	Cl.	Miles.	Inches.	Cl.	Ext.	"			
1st, Monday	30.116	87.6	79.4	101.0	65.0	94.5	45	W.S.W.	14	..	90	6.8	Barely		
2nd, Tuesday	30.1	82.6	79.6	99.0	66.0	114.5	45	W.S.W.	110	..	40	6.8	Cloudy		
3rd, Wednesday	30.1	87.0	78.2	101.6	63.0	117.5	47	S.W.	104	..	10	7.8	Fine with passing squalls.		
4th, Thursday	30.5	86.4	78.1	101.6	58.0	119.5	47	S.W.	147	..	10	7.8	Fine		
5th, Friday	30.1	87.0	78.8	104.0	60.0	121.0	53	S.W.	103	..	2	8.8	Fine		
6th, Saturday	30.1	86.0	78.1	101.4	60.0	119.0	63	S.W.	113	..	40	8.0	Barely		
7th, Sunday	30.1	83.0	76.5	101.9	60.7	121.1	61	N by E.	112	..	40	7.8	Fine with clouds.		

The Standard Barometer and Thermometer are read at 8 a.m., 10 a.m., 4 p.m. and 8 p.m. and the daily means are obtained by the application of hourly corrections, deduced from twenty years' observations. The column of the Barometer is twenty-two feet above the level of the sea, and the register of the Rain Gauge is two feet from the ground. The wind, rain and general weather

registered are for the current Civil Day—from midnight to midnight.

The total quantity of rain collected since January 1st is 8.28 inches, the average due for the same period being 6.74 inches.

S. K. U. SATOOR,  
Madras Observatory,  
6th June 1925.

S. K. U. SATOOR,  
Deputy Director.



SUPPLEMENT TO PART II

OF

# THE FORT ST. GEORGE GAZETTE

No. 25-1

MADRAS, TUESDAY EVENING, JUNE 9, 1925.

(Part, 2 p.m.)

## ABSTRACT OF SEASON REPORTS FOR THE WEEK ENDING 6th JUNE 1925.

### GENERAL SUMMARY.

Week ended 6th June 1925

Rainfall very heavy on the West Coast; moderate in Godavari (East and West) and Guntur, fair in the Delta, light or nil elsewhere. Transplanting and sowing first crop paddy on the West Coast, mainly in South Arcot, Salem, and Trichinopoly, groundnut in South Arcot, C. minor, and balan, and gingelly in Ganjam, Godavari (East and West), and Salem. Standing crops generally fair. Harvested second crop paddy on a small scale in parts of the Cumbuco, Chittoor, North Arcot, Trichinopoly, and Madras and cotton (mainly picking) in Coimbatore, Trichinopoly, and Bangalore; cottons generally fair. Water-supply sufficient in the Cumbuco and on the West Coast and generally sufficient elsewhere. Pasture generally available except in parts of West Godavari, Guntur, the Deccan, Nellore, Coimbatore, and South Arcot. Fodder generally sufficient. Prices fairly steady. Prospects generally fair.

G. R. HILSON,  
Off. Director of Agriculture.

Office of THE DIRECTOR OF AGRICULTURE,  
MADRAS, 6th June 1925

### DISTRICT REPORTS

#### GANJAM.

Light shower in week. Water-supply sufficient. Transplanted 2232 acri; Sowing 22 4 acri. Standing crops paddy, ragi, and gingelly in parts. Standing crops fair. Prospects fair.

II-25-1

#### VIZAGAPATAM.

(Report not received.)

#### EAST GODAVARI.

24 inches of rain in week; rainfall general and heavy in most places. Water-supply sufficient. Godavari 94 feet above mean. Transplanting paddy; sowing gingelly in parts. Standing crops generally fair. Prospects good.

#### WEST GODAVARI.

22 inches of rain in week; rainfall general. Water-supply sufficient. Sowing gingelly in parts of the tanks of Eluru and Tenali. Standing crops fair in parts and good in others. Prospects fair.

#### KISTNA.

(Report not received.)

#### GUNTUR.

18 inches of rain in week; rainfall fairly general. Water-supply sufficient for drinking; water not needed for irrigation purposes. Standing crops generally fair. Paddy sufficient, but damaged by the storm in parts of the tanks of Guntur, Tenali, and Rajahmundry. Prospects generally fair. In the storm-affected areas, losses are being re-assessed; crops are being taken to supply paddy, and materials to the needy poor rendered assistance in the Rajahmundry.

#### KURNOOL.

Tungabhadra 624 feet below mean; average discharge through the head sluice at Durturda 1211 a.c. per second. Standing crops generally fair. Prospects fair.

#### BELLARY.

Water-supply sufficient in wells and river channels; many tanks have received supplies. Sowing mung bean, cotton, and cotton on limited scale in parts of the tanks. Standing crops fair. Pasture drying up in the eastern taluk. Prospects favourable.

## ANANTAPUR.

Water-supply sufficient; some tanks contain partial supplies. Drinking water sufficient except in parts of the *Madanavada* taluk. Standing crops fair. Prospects hopeful. High fall in the price of food-grains at Anantapur due to recent rains.

## CUDDAPORE.

Water-supply generally sufficient except in some; some of the tanks contain supplies ranging from a week to three months; Kanakal Cuddapah canal not flowing. Growing rice and cotton and sugarcane in parts; sowing of rabi crops somewhat apprehensive. Standing crops fair. Harvested paddy; cotton fair. Prospects fair.

## MELLORE.

Water-supply generally sufficient; in tanks and with except in the *Andhra* taluk and the *Madanavada* division. No flow over the *Wellore* tank; 9-10 feet of water in the *Kanigal* reservoir on the *Sh. Jant*. Standing crops fair. Harvested paddy; cotton fair in parts and sowing in others. Prospects fair. Fall in the price of food-grains at *Kanigal*.

## CHINGOLEPOT.

River channels here flow of water in the taluks of Chingolep, Madanavada, and Chingolep; small tanks mostly dry; other tanks have supplies ranging from a week to one month. Standing crops fair. Harvested paddy and sugarcane in parts; cotton fair. Prospects fair. Fall in the price of sugarcane at *Thimmar* and *Supernakal*.

## SOUTH ARCADE.

Rainfall moderate in Chidambaram, fair in *Tondicherry* and *Kollamanchal*, and light elsewhere. Water-supply sufficient in wells and, throughout, in some and none in all the taluks except *Vandhar* and in some in all the taluks except in parts of *Vellur* and *Villupuram*. Growing crops, generally, and groundnut in parts. Standing crops fair. Prospects generally fair.

## CHITTOOR.

Water-supply sufficient in wells except in the *Chittoor* taluk; generally sufficient in other taluks; the *Swarnam* river in *Kalaburji* flowing; a few river channels in the taluks of *Chittoor* and *Chandragiri* are flowing slightly, a few tanks contain supplies ranging from two weeks to three months and the rest are dry. Unsprungling rabi in the *Chittoor* taluk and sowing groundnut in the *Tirumala* division. Standing crops fair. Harvested paddy; cotton fair. Prospects fair. Fall in the price of rice and sugarcane at *Vayalpur*.

## NORTH ARCADE.

Water-supply sufficient in wells except in parts of the taluks of *Vellore* and *Pilani* and in river channels except in parts of the taluks of *Madanavada*, *Andhra*, *Vellore*, and *Madanavada*, and in parts of the *Andhra* division, a few tanks in the taluks of *Vellore*, *Madanavada*, *Chittoor*, *Chidambaram*, and *Tirupattur* and in the *Kanigal* division contain supplies ranging from a week to two months; all the other tanks are dry. Standing crops fair. Harvested paddy and sugarcane; cotton fair in parts and sowing in others; generally, sugarcane, poor in parts and fair in others. Paddy dear in the taluks of *Archer*, *Vellore*, and *Madanavada* and in the *Archi* division. Stocks of food-grains abundant in divisions. Prospects fair; some weak. Rise in the price of cotton and sugarcane in parts.

## Salem.

Water-supply sufficient for irrigation except in parts of the *Wellore* taluk; mostly of drinking water fall in parts of the taluks of *Madanavada* and *Andhra*, growing crops, generally, and groundnut in parts; unsprungling rabi in three taluks. Standing crops fair, but generally falling in parts of the *Madanavada* taluk. Harvested cotton; cotton fair. Paddy dear in the taluks of *Madanavada* and *Andhra*. Employment available except in parts of the *Andhra* taluk; suggestions continue in *Madanavada*. Prospects fair; some rain needed. Fall in the price of cotton and sugarcane in parts.

## CHENNAI.

Supply sufficient in wells except in the taluks of *Chidambaram*, *Andhra*, *Madanavada*, and *Pilani*, in channels except in the taluks of *Madanavada*, *Andhra*, and *Pilani* where the channels are short, and in tanks except in the taluks of *Chidambaram*, *Madanavada*, *Andhra*, *Archer*, and *Chidambaram*; eight feet of water in the *Chennai* at *Andhra*. Standing crops generally fair, but dry crops in the *Madanavada* taluk are in short need of rain. Harvested irrigated cotton in garden fields; cotton fair in parts and sowing in others, except in *Andhra* where it is poor. Prospects generally fair; rain needed in the taluks of *Andhra*, *Madanavada*, *Pilani*, *Pilani*, and *Archer* especially for dry crops. Fall in the price of sugarcane at *Madanavada* and *Chidambaram*.

## TRICHINOPOLY.

Water-supply sufficient. Growing paddy, cotton, and sugarcane in parts under wells and channels. Standing crops generally fair. Harvested paddy, cotton, and sugarcane in parts; cotton generally fair. Prospects fair.

## TANJORE.

Drainage in the *Chennai* all. Standing crops generally fair. Stocks of food-grains generally sufficient except in parts of the taluks of *Madanavada* and *Pilani*. Prospects moderate.

## MADRAS.

Water-supply sufficient. Standing crops fair. Prospects fair. Fall in the price of food-grains at *Madanavada*.

## RAMNAD.

Water-supply sufficient for irrigation except in parts of the *Trichinopoly* taluk, drinking water (sufficient) in the *Trichinopoly* taluk. Standing crops fair. Harvested paddy and cotton in parts; cotton fair. Paddy dear in the taluks of *Trichinopoly* and *Trichinopoly*. Stocks of food-grains sufficient except in the *Madanavada* taluk. Prospects fair.

## TINNEVELLY.

Water-supply sufficient except in the taluks of *Madanavada*, *Andhra*, *Kollam*, and *Trichinopoly*. No flow over *Swarnam* river; discharge through wells adequate. Standing crops good. Paddy dear in the taluks of *Trichinopoly* and *Kollam*. Prospects fair.

## MALABAR.

Stocks of rice in stock; received very heavy along the coast especially in *North Malabar*. Water-supply sufficient except in the *Palghat* taluk. Unsprungling and sowing first crop paddy. Standing crops good. Harvest of *Madanavada* paddy in progress; cotton fair. Prospects good.



RAINFALL AND PRICES OF THE STAPLE FOOD-GRAINS FOR THE WEEK ENDING 6TH JUNE 1925.

District.	RAINFALL IN INCHES.				PRICES IN RUPEES (PER 50 SEER) THE SEER.												Remarks.	
	In the week.		Up to the end of the week ending 1st April.		Rice.													
	10th.	Average of rain in the week ending 1st April.	10th.	Average of rain in the week ending 1st April.	Rice.			Raj.			Chick.			Cattle.				
					Comparative of the previous year.	Last week.	This week.	Comparative of the previous year.	Last week.	This week.	Comparative of the previous year.	Last week.	This week.	Comparative of the previous year.	Last week.	This week.		
Coast.	Gaujam	0.4	8.8	8.8	8.4	8.8	8.0	18.8	18.8	16.0	..	..	..	..	..	..	Gaujam	
	Vengalim	..	1.3	..	6.2	8.0	8.1	..	12.7	14.8	..	..	..	..	..	..	Vengalim	
	Goedaveri	..	4.4	1.0	4.6	5.8	5.6	..	11.7	11.8	11.8	11.8	10.8	10.1	11.0	12.4	Goedaveri	
	Kistna	..	3.3	..	5.8	5.8	5.2	12.4	10.7	10.0	8.8	8.4	8.8	11.5	10.0	10.4	Kistna	
	Elkote	..	1.3	..	7.5	5.8	5.8	11.0	10.4	10.4	9.8	8.8	8.8	8.8	8.8	8.8	Elkote	
District.	Karnool	..	8.1	..	4.3	5.7	5.5	10.8	10.7	10.7	10.7	10.5	10.5	10.5	7.4	8.0	Karnool	
	Bellary	..	8.1	..	5.8	5.8	4.8	10.8	10.8	10.8	10.8	10.8	10.8	10.8	10.8	10.8	Bellary	
	Amravar	..	8.1	..	4.7	5.5	5.1	8.4	8.4	8.4	8.4	8.4	8.4	8.4	8.4	8.4	Amravar	
	Cuddapah	..	8.1	..	5.8	5.8	4.6	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	Cuddapah	
	..	..	8.1	..	5.8	5.8	4.6	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	..	
Central.	Nellore	..	8.1	..	4.1	5.8	5.1	8.7	8.8	10.1	8.8	8.8	8.8	8.4	8.4	8.4	Nellore	
	Chingelput	..	8.1	..	3.8	5.1	5.0	8.6	8.6	8.6	8.6	8.6	8.6	8.6	8.6	8.6	Chingelput	
	Madura	..	8.1	..	4.8	5.1	4.9	4.7	4.7	8.1	7.7	7.7	7.7	7.7	7.7	7.7	Madura	
	South Arcot	..	8.1	..	3.8	5.1	5.1	8.8	8.8	8.8	8.8	8.8	8.8	8.8	8.8	8.8	South Arcot	
	..	..	8.1	..	3.8	5.1	5.1	8.8	8.8	8.8	8.8	8.8	8.8	8.8	8.8	8.8	..	
Central.	Chittoor	..	8.1	..	3.8	5.7	5.8	8.4	8.4	8.4	8.4	8.4	8.4	8.4	8.4	8.4	Chittoor	
	North Arcot	..	8.1	..	4.8	5.5	5.4	8.4	8.4	8.4	8.4	8.4	8.4	8.4	8.4	8.4	North Arcot	
	Bolam	..	8.1	..	4.8	5.8	5.8	8.0	4.7	4.8	8.0	8.0	8.0	8.0	8.0	8.0	Bolam	
	Coimbatore	..	8.1	..	4.8	5.8	5.8	8.2	4.8	4.7	7.4	7.8	7.8	7.8	7.8	7.8	Coimbatore	
	Tiruchinopoly	..	8.1	..	4.8	5.8	5.8	8.1	4.8	4.8	8.0	7.8	7.8	7.8	7.8	7.8	Tiruchinopoly	
South.	Tanjore	..	8.1	..	3.8	5.7	5.8	8.8	4.5	4.8	8.8	8.8	8.8	8.8	8.8	8.8	Tanjore	
	Madura	..	8.1	..	4.8	5.1	4.8	4.9	4.7	4.7	8.1	8.1	8.1	8.1	8.1	8.1	Madura	
	Ramanudam	..	8.1	..	4.8	5.8	4.9	4.7	4.7	4.7	8.0	8.0	8.0	8.0	8.0	8.0	Ramanudam	
	Tamiraparani	..	8.1	..	4.8	5.1	5.1	8.4	8.4	8.4	8.4	8.4	8.4	8.4	8.4	8.4	Tamiraparani	
	..	..	8.1	..	4.8	5.1	5.1	8.4	8.4	8.4	8.4	8.4	8.4	8.4	8.4	8.4	..	
West Coast.	Malabar	..	8.8	..	10.3	10.3	8.6	8.8	8.8	..	..	..	..	..	..	..	Malabar	
	South Kanara	..	10.0	..	10.0	10.0	8.1	8.4	8.5	..	..	..	..	..	..	..	South Kanara	
	..	..	10.0	..	10.0	10.0	8.1	8.4	8.5	..	..	..	..	..	..	..	..	
	..	..	10.0	..	10.0	10.0	8.1	8.4	8.5	..	..	..	..	..	..	..	..	
	..	..	10.0	..	10.0	10.0	8.1	8.4	8.5	..	..	..	..	..	..	..	..	
Mys. The Nilgiris	..	0.3	1.8	1.8	10.7	8.1	4.5	4.8	8.8	8.8	..	..	..	..	..	..	Mys. The Nilgiris	

100 Seer per acre.

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